

INTERIM REPORT
OF AN AUDIT NOW IN PROGRESS
OF THE
FEDERAL LAND GRANTS
AND
ENDOWMENT FUNDS
OF THE
STATE OF IDAHO

FROM STATEHOOD TO DEC. 31, 1918

BY THE
BUREAU OF PUBLIC ACCOUNTS

BYRON E. HYATT
DIRECTOR

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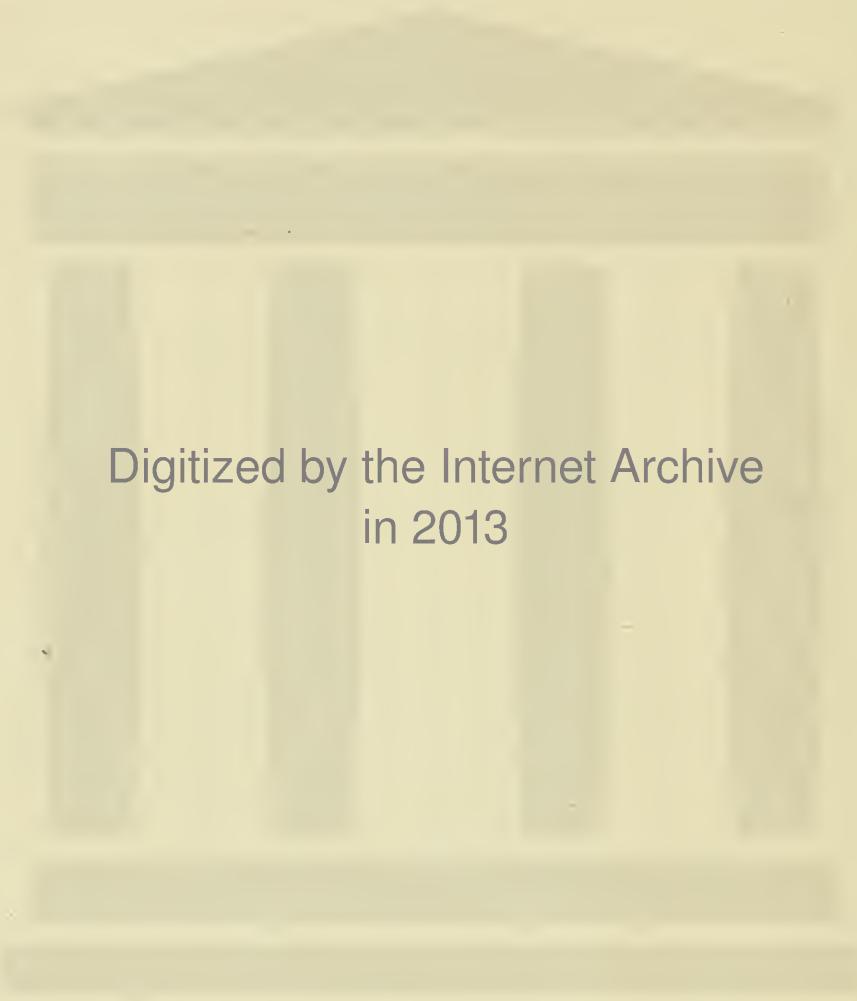
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STATE OF IDAHO
BUREAU OF PUBLIC ACCOUNTS

Boise, Idaho,
December 24, 1930.

Honorable H. C. Baldridge,
Governor of Idaho,
Boise, Idaho.

Dear Sir:

By the passage and approval of Chapter 209, laws of 1929, the sum of \$10,000.00 was appropriated from the general fund of the state for the purpose of defraying the costs and expenses of auditing the accounts of the permanent educational funds of the State of Idaho and for establishing a system of accounting for said funds. Under the terms of this statute, approved March 16, 1929, it was made the duty of the Director of the Bureau of Public Accounts to carry out the intent and purposes of this legislative enactment.

While the statute refers to the funds to be audited as the "permanent educational funds," the scope of this audit has been enlarged to include all endowment funds of the state, the income or interest funds of these endowment funds and the farm mortgage fund, the operations in the latter fund affecting as it does both the endowment and income or interest funds.

The necessity for making an unprejudiced, thorough and exhaustive inquiry into all transactions leading up to the present status of the State's endowment funds and the determination to a certainty of the correct irreducible cash reserve for each fund and the verification of the apportionment of endowment fund and endowment land earnings to the various income or interest funds have been considered by many of our citizens as a matter of vital importance to the people of the State of Idaho, a duty to posterity and a moral obligation at least to the Federal Government. Also the installation of a system of accounting which will show at all times the condition of these funds and the manner by which the State as trustee has administered the affairs of this great trust. To the accomplishment of these objects have the best efforts of this Bureau been directed.

After making a preliminary survey of the old records of various state departments, which at different periods since statehood, July 3, 1890, down to the present time, have kept the records of the transactions in these funds, a definite course of procedure was adopted.

Under the Idaho Admission Bill approved July 3, 1890, the Federal Government made a land grant of all the land in sections 16 and 36 in each township of the State to the public schools of the State and when

the land or the timber thereon is sold all payments received are to be paid into and become forever a part of an irreducible endowment, the income from which is to be used for the support and maintenance of the public schools of the State.

The Federal Government by the terms of the Admission Bill made other land grants to the State; said lands to be selected by the State for specific purposes and when sold the payments received to be paid into and become a part of an irreducible endowment fund for each of the endowed State Institutions, with the exception of the grant for Public Buildings, it being set out in the Admission Bill that the payments received from the sale of Public Buildings lands and the income therefrom may both be expended "for the purpose of erecting buildings at the Capital of said State for legislative, executive and judicial purposes." The income from the remaining endowments, like that of the Public School Endowment to be expended for the maintenance and support of each of the various State Institutions.

The lands granted to the State under the terms of the Admission Bill, for public schools, state institutions and for the erection of certain buildings at the State Capital are as follows:

Agricultural College	90,000 Acres
Charitable, Educational, Penal and Reformatory Institutions	150,000 "
Insane Asylum at Blackfoot	50,000 "
Penitentiary	50,000 "
Public Buildings	32,000 "
School of Science	100,000 "
State Normal Schools	100,000 "
University: Territorial Grant	46,080
Admission Bill	50,000 96,080 "
 Total Special Grants	668,080 "
Public School (Estimated in part— not all surveyed)	2,963,698 "
 Grand Total all Grants	3,631.778 "

In laying the foundation for this audit the first task undertaken was to establish what lands belonged to the public schools, as many acres in sections 16 and 36 have been released and indemnity lands selected in lieu thereof. It was also necessary to determine what lands belonged to the Capitol Building grant and the special grants to the educational, charitable, penal and reformatory State Institutions. This was accomplished by constructing a set of land abstract records from the clear lists or patents received from the Federal Government deeding certain lands to the State for specific purposes.

These abstract records contain a complete history by funds of each 40-acre tract or lot from the date the State received title, to the date of the issuance of deed by the State to the purchaser, together with all intermediate actions by the State Board of Land Commissioners, such

as the cancellation of land sale certificates, the granting of rights-of-way, and easements, the relinquishment of title to the Federal Government, etc. Against this abstract record all land sale certificates, all timber sales, all timber sale contracts and all lease contracts are checked in order to determine that each fund received the payments from the sale of its holdings and its income from interest, lease rentals, etc. By this process many errors have been discovered which will appear in detail in another section of this report.

The same system in modified form has been employed for recording the history of lands acquired by the State through the foreclosure of farm loans.

The preliminary investigation at the beginning of this audit also disclosed that a set of accounting records capable of revealing every financial transaction from Statehood down to the present time was imperative. Therefore such a system has been installed and the transactions and audit corrections in each of the various funds are recorded under appropriate accounts as the audit progresses. It is now possible from these accounting records to not only show at all times the amount of cash, investments, farm loans and the unpaid balance on land sale certificates belonging to each endowment fund, but in addition the amount of the irreducible endowment cash reserve—something that was never possible heretofore; also the amount of foreclosed loans by funds, the sale price and the proceeds received from the sale of foreclosed loan lands; the amount advanced from the Farm Mortgage fund and earlier appropriations from the General fund to pay taxes, water assessments, foreclosure costs, etc., in order to protect farm loans made from the endowment funds; also the amount returned to the Farm Mortgage fund from lease rentals from these lands while title remained in the State and from both principal and interest collected on land sale certificates received for such of said foreclosed loan lands as have been sold. In addition, it is possible to determine by funds from accumulative totals: the acres of land sold and the average price per acre; the acres of timber sold without the land and the average price per acre; the acres of sparsely timbered and cut-over lands and the average price per acre; the total by funds of all payments made on land sale certificates which were later cancelled; the accrued and cash revenue for each fund, which represents its present worth; and the accumulated total of all cash paid into each fund which constitutes the irreducible endowment cash reserve. For the Public School fund the amount received from escheated estates and the amount received from the Federal Government representing 5% on the sales of public lands within the State of Idaho are each shown in accumulative totals.

The endowment income or interest funds are similarly treated. The accounts with these funds show the assets and liabilities and in accumulative totals the source of all cash paid into and disbursed from each of these funds from statehood down to the date to which this audit has been completed.

There is every reason why the records of transactions involving these endowment lands and funds should have been as scrupulously and

accurately kept, as for example, the records of cash received and disbursed by the State Treasurer. Just why an adequate system of accounting was not installed in the beginning and continued down to the present time cannot be explained, except that during the early years of Statehood when vast areas of the public domain in most of the Western states were subject to homestead entry there was little demand for State lands and as a result the financial transactions affecting these lands were few in number and little concern was manifest by these early State Boards of Land Commissioners over accounting problems.

The great concern of these early boards was the selection of and securing title to the lands granted to the State by the Federal Government. In later years an accounting system could not be satisfactorily installed before an audit had been completed. It was not until 27 years after statehood that the legislature appropriated \$20,000.00 and authorized an audit of these endowment funds and the installation of "a new and complete set of books showing all the financial transactions." This audit was made but no accounting system was ever installed. Before and since this audit attempts have been made to improve the system of accounting, but these attempts were in the nature of minor changes in the system then in use. It would seem that these changes were prompted by a desire of some employee to reduce the labor of keeping records rather than progress toward a unified system of accounts which would bring all transactions affecting the endowment funds into appropriate accounts from which reports could be compiled that would give a true picture of each fund and at the same time leave a record better adapted to the work of auditing, which is one of the first essentials in designing any system dealing with accounts.

LAND SALE CERTIFICATES

During the early period of Statehood state lands were sold for one-tenth of the purchase price in cash on date of sale and the unpaid balance divided into ten equal annual installments. Later the same cash payment on date of purchase was required, but the unpaid balance of the purchase price was spread over 18 years; and on a still later date the unpaid portion was extended over a period of 40 years.

The deferred payments on land sale certificates were at first collected by the County Treasurer of the county in which the land was situated and remitted periodically to the State Treasurer after the County Treasurer had deducted his commission. If the interest collected was sufficient in amount the County Treasurer's commission was deducted from the interest; but if not, after exhausting the interest he would finish up on the principal or endowment collection. Under such conditions the records have been corrected restoring all sums so deducted to the depleted endowment fund. This practice continued from Statehood down to 1905. From 1905 to 1916 collections on land sale certificates were received by the State Land Department; from 1916 to 1919 collections on land sale certificates and farm loans were made by the State Treasurer's office; from 1919 to 1927 these duties were performed by the Department of Public Investments and from that department the

land sale certificates were transferred in 1927 to the State Land Department where they have remained to the present time; thus completing the cycle after 22 years of wanderings.

The transfer of these land sale certificates from one department to another did not improve the system. As the volume of land sales increased attempts were made by several departments apparently to reduce the labor of entering each payment of principal and interest in a cash book, but instead of adhering to established methods, as many as two and sometimes three hundred receipts have been combined into 16 or 17 totals, a total for each endowment and income fund, and these totals then entered on a cash book as so much cash received during the collection period for each of the endowment and income funds concerned. This method may have saved a little labor over entering each payment but it certainly complicates and renders more difficult the progress of an audit.

COLLATERAL RECORDS

As this audit advanced it became apparent that there existed a serious need for certain collateral records; first as an aid to the audit and last, but not least in importance, that a full and complete record of every transaction affecting the lands and funds of these endowments, so classified and arranged, that the status of these lands and funds may be ascertained from the records at all times.

In accord with this decision a record of all state lands, state timber and foreclosed loan lands was designed and installed. In this record each land sale certificate issued since Statehood is listed by fund followed by the date of sale, certificate number, acres sold, purchase price, with the lands classified as lands not timbered, sparsely timbered and cut-over lands, and the acres of timber sold without the land.

The record of foreclosed loan land sale certificates is similar in outline to the one just described with certain necessary additions and variations, including the foreclosed loan numbers, the amount of the loan, the name of the purchaser of said land, number of acres, the purchase price and the number of the land sale certificate.

In another collateral record is listed by funds each cancelled land sale certificate, showing certificate number, date cancelled, acres of land, sale price, amount of principal paid on certificate, the balance unpaid, with provision for reinstatement reference. These three records should become a part of the permanent endowment fund records which should be continued and kept current by the proper departments after this audit has been completed.

It was found to be most necessary for auditing purposes to introduce a record of securities and loans varying in important particulars from the department record used in earlier times. The record installed is divided into two sections; one for bonds and one for farm loan notes. Beginning with the first bonds purchased and the first loan made, each and every transaction down to the closing date of this audit has been entered by funds, with a separate classification for each kind of bond. This record shows the bonds and notes on hand at the beginning of

each biennium; the bonds purchased, loans made, bonds redeemed, loans paid during the biennium, and the balance on hand in notes and various kinds of bonds belonging to each fund at the close of each biennial period.

While it is beyond the period of this audit it is considered pertinent to the subject at this time to state that this Bureau designed and installed in the office of the Department of Public Investments on October 1, 1928, an accounting system by which accounts of farm loans and investments made from the endowment funds are kept in a more modern and systematic manner. This system also comprehends and provides for a detailed accounting of all income from these investments with the introduction of a monthly check between the Department of Public Investments and the State Auditor's office. This was accomplished by the introduction of a new record of endowment fund investments in the office of the State Auditor with provision for a monthly report by the Department of Public Investments to the State Auditor of every operation during the month in each endowment and endowment income fund. After this report, which was also designed by this Bureau, has been checked against the State Auditor's records showing the movements of cash in and out of each fund and found correct, it forms the basis from which the State Auditor records all monthly transactions in these funds of farm loans and each class of investment. If errors are detected, corrections are made and the two offices are then in perfect agreement.

To lay the foundation for an audit of this scope, extending over a period of 40 years or more, locating the various records, especially those of earlier years, scattered as they were in different State House vaults, construct and bring down to date an adequate set of accounts, which will show the operations and reflect at all times the correct status of each fund, including the much discussed farm mortgage fund, and in addition report the condition of each foreclosed loan, was an undertaking not lightly to be approached.

Realizing the importance of such an audit and with a knowledge of the difficulties that would be encountered, the task was undertaken in all earnestness and with a steadfast purpose to determine to the best of our ability the truth, as revealed by the records, concerning the administration and condition of these funds and to so arrange and state the findings that they may be intelligible and susceptible of verification.

To accomplish these purposes, after deciding on the method of procedure, one of the first essentials was to secure the services of competent assistants. Therefore on March 27, 1929, Mr. William S. Durnin, exceptionally well qualified and an accountant who has had many years experience as an auditor, was employed; and one month later the services of Mr. O. E. Bates, also skilled in the science of accounting, were secured and since their assignments these men have devoted their entire time to this work.

This report covers the period beginning with the first entries in the public school fund, while Idaho was yet a territory, and continues on down to and including the biennium 1917-1918, therefore the statements,

schedules and exhibits shown in this report reflect the results of the administration of these funds at the beginning of the biennium 1919-20.

This report is divided into three sections. The first section contains a balance sheet for each fund and a statement, showing separately, total acres of land and timber sold, total cash receipts and the total revenue from all sources for each fund; the second or schedule section, represents the errors between funds in detail with reference to the records showing transactions involved; while the third or exhibit section contains a summary of these errors which in the final analysis shows how much is due to or due from each fund, with the addition of other information in tabular form.

FORECLOSED LOANS

On the closing date of this report, December 31, 1918, very few farm loans had been foreclosed, but since that date the loans made from the endowment funds that have been foreclosed run upwards of \$1,366,000.00. This does not mean that the entire amount is "frozen," for many of the lands where title was thus acquired by the state have since been sold and the interest on the sale certificates is accruing to and being paid into the income funds of the endowment funds from which the loans were made, with the exception of repayments to the Farm Mortgage fund of cash advanced to pay taxes, water assessments, foreclosure costs, etc. The sales to date, December 24, 1930, of foreclosed loan lands in the aggregate are approximately \$567,000.00, which leaves a balance of \$799,000.00 of foreclosed loan lands unsold. For detailed information by funds see Exhibit 20 of this report.

While the report on the present condition of foreclosed loans is in advance of the closing date of this audit, the subject is often discussed, sometimes by those not fully informed, who engage in exparte discussions—and now that the Legislature will soon convene there will no doubt be further discussions on this subject; therefore it is considered appropriate at this time to convey to the members of the Legislature and to others interested a true picture of the endowment fund foreclosed loan situation as it exists today.

There are those of our citizens who have made statements that the State through its Boards of Land Commissioners has mismanaged these funds and permitted avoidable losses; and that the Legislature has failed in its mission by not appropriating sufficient funds to properly safeguard these endowment lands and funds.

What have proved to be uncollectable loans have been made, perhaps too many of them; but what loan agency that makes farm loans has not its quota of foreclosures. In justice to these loan agencies—particularly the State of Idaho—it should be recalled that real estate values have declined 50 to 60 per cent since the greater portion of state loans were made. The value in farm lands will certainly come back and when it does with approximatley three-fourths of the acreage unsold, according to Land Department reports, it is within the realm of possibilities that the State may be in a position to liquidate these loans even at a profit to the endowment funds.

The Land Department and the Department of Public Investments owe their existence to the Federal Land Grants. Without these benefactions from the National Government these departments would not have been necessary. Therefore the expense of maintaining them and related activities is the taxpayers' contribution for the protection of the endowment lands and funds. During the last six years the appropriations from the General Fund of the State for the maintenance of the Land Department and the Department of Public Investments amount to \$905,439.50, over \$150,000.00 annually, which is another phase of the situation for those to consider who infer that the legislators and various State Boards of Land Commissioners have been derelict in their duties and unmindful of the best interests of these endowments.

FARM MORTGAGE FUND

Chapter 107 Laws of 1923 created the Farm Mortgage Fund and appropriated \$25,000.00 from the general fund of the State for the purpose of paying delinquent taxes, water assessments and when necessary foreclosure costs on lands and premises on which the State holds farm loan mortgages with the proviso that all moneys paid out for these purposes shall constitute a lien upon the lands affected, and if the borrower pays his loan, all moneys advanced on account of taxes, water assessments, etc. shall be returned to the Farm Mortgage Fund. But in the event it becomes necessary for the State to foreclose and take title to the land or the mortgagor gives the State a warranty deed to the land and the State later sells this land, then the sums so advanced to pay delinquent taxes, water assessments, foreclosure costs, etc., shall when collected on the land sale certificate be returned to the Farm Mortgage Fund.

Since this fund was created, it has been augmented by additional appropriations from the State General Fund as follows: Chapter 153 Laws of 1925, \$65,000.00; Chapter 8 and Chapter 173 Laws of 1927, \$150,000.00 and Chapter 145, Laws of 1929, \$30,000.00, in all a grand total of \$270,000.00.

Prior to 1923 appropriations to pay delinquent taxes, water assessments, foreclosure costs, etc. to protect endowment fund loans, were made from the general fund biennially for a number of years and included in the appropriations for the State Land Department. These early appropriations aggregate \$48,500.00.

As part of the routine work of this Bureau, the Farm Mortgage Fund has been audited independently of the regular endowment fund audit now in progress. The last audit of this fund closed on April 30, 1930, and the report reflects the financial condition by funds as of that date. See Exhibit 22 of this report for consolidated balance sheet of the Farm Mortgage Fund as shown in the last audit.

TRANSFERS OF ENDOWMENT INCOME TO THE GENERAL FUND OF THE STATE

During the biennium 1917-1918 there was transferred from the Endowment Income funds--except Public School—and from the Teachers' Certificate fund \$261,486.77 to the General fund of the State. See Exhibit 24 for details.

These transfers were made in accordance with Chapter 70 Laws of 1917-1918. The authority of the law was questioned and a case entitled Evans vs. Van Deusen was argued before the Supreme Court. On July 27, 1918, a decision was rendered sustaining the objection and no more transfers of this character were made. See 31st Idaho page 614.

INVIOABILITY OF THE PUBLIC SCHOOL FUND

Section 3 of Article 9 of the State Constitution reads as follows:

"The public school fund of the state shall forever remain inviolate and intact; the interest thereon only shall be expended in the maintenance of the schools of the state, and shall be distributed among the several counties and school districts of the state in such a manner as may be prescribed by law. No part of this fund, principal or interest, shall ever be transferred to any other fund, or used or appropriated except as herein provided. The state treasurer shall be the custodian of this fund, and the same shall be securely and profitably invested as may be by law directed. The state shall supply all losses thereof that may in any manner occur."

From the foregoing there can be no question concerning the responsibility of the State for actual losses sustained by the Public School fund, either principal or earned interest, after the same have been established.

BANK INTEREST ON DAILY BALANCES

The first State depository law was passed in 1903, but on account of certain defects it was declared unconstitutional. During the next Legislative session that followed in 1905 another depository law was passed which has been repeatedly amended by subsequent sessions of the Legislature and so far as can be determined the law and all amendments since then authorize the apportionment, of all interest earned on daily balances, to the General Fund of the State, which practice appears to have prevailed up to December 31, 1917. It would seem from that portion of the State Constitution which has been cited that the Public School Endowment fund at least, is entitled to the interest earned on its daily balances from 1905.

The State Treasurer's records and records of interest received from banks on daily balances from 1905 down to date should be audited, the correct amount of such interest earned by the Public School fund determined, and the amount which has been apportioned to other funds should be restored to the Public School Endowment Income fund. The interest earned by the other endowment funds and apportioned to other funds is not of great importance, since the biennial appropriations from the General Fund for the maintenance and support of these endowed institutions is so much greater than all their endowment fund earnings; besides if this interest were restored to these funds, the same Legislative session would in all probability make a corresponding reduction in the appropriations from the General Fund for their budget requirements.

When the Legislature appropriated \$10,000.00 and authorized that this audit be commenced it was not intended that the amount appro-

priated would be sufficient to complete it, but rather that the work should be started and advanced as far as possible, with the implied hope that the results would supply the information necessary to base a more accurate judgment on the advisability of appropriating more funds for its completion.

The expenses paid and to be paid out of this appropriation, during the biennium 1929-1930, excluding the cost of printing this report, which is not now determinable, are as follows:

Appropriation	\$10,000.00
Disbursements:	
Salaries of Auditors	\$7,303.25
Permanent records	590.10
Supplies	17.03
Equipment—Desk adding machine	200.00
	8,110.62
Unexpended balance in Appropriation	<u>1,889.38</u>

RECOMMENDATIONS

I recommend that all land sale certificates received from the sale of foreclosed loan lands be kept in separate files or binders and that a ledger account be set up for each loan, the Farm Mortgage fund, the State Land Water Maintenance and the State Land Assessment funds; and that all collections of principal and interest on foreclosed loan land sale certificates be reported as such and not commingled with collections on endowment fund land sale certificates. The cash book should show the loan number as well as the land sale certificate number.

By the date the twenty-first session of our Legislature convenes the endowment fund audit will have been practically completed to January 1, 1921, leaving twelve years to be audited to complete the work by January 1, 1933. I consider substantial progress has been made and I earnestly recommend that the Legislature make another appropriation of \$10,000.00, which I have estimated will be sufficient to accomplish the purpose. I also recommend that Mr. Durnin and Mr. Bates be retained on this work. By months of constant application these men have acquired a familiarity with the records and the knowledge they have gained from handling the mass of detail, has acquainted them with the different methods employed by various departments in recording transactions, which eminently qualify them to solve intricate problems and properly check, classify, and combine the transactions into a system of accounts, which aside from accounting for all cash received and establishing the correctness of the records, is the greatest benefit to be derived from an audit of this kind.

If it is decided that this audit should be continued, I recommend, when it has been completed, that the accounting records designed and used in this audit be delivered to, continued and kept in the office of the State Auditor, as this is the office through which passes all financial transactions affecting the endowment funds. By the introduction of special reports the Department of Public Investments can advise

the State Auditor of foreclosed loans and the Land Department by the same method can report periodically, all land sales, cancelled land sale certificates, reinstatements and any other similar transactions, which will supply the State Auditor with full and complete detailed information concerning the operations in the endowment lands and funds

CONCLUSION

In concluding this report I wish to express my appreciation to the personnel of the Land Department and the Department of Public Investments for their cooperation and assistance; and to the Attorney General's Department for counsel and opinions on the application of certain statutes; also to Honorable C. C. Moore, former Governor of Idaho, and now Commissioner of the General Land Office, Department of Interior, who rendered valuable services by supplying information from his office which was indispensable to verifying our land grant records.

Very respectfully submitted,

BYRON E. HYATT, Director
Bureau of Public Accounts.

INTERIM REPORT OF

**PUBLIC SCHOOL ENDOWMENT FUND
BALANCE SHEET**

At the Close of the Biennium 1917-1918

ASSETS

Cash	\$ 85,820.67
School District Bonds	\$2,630,935.98
U. S. Bonds	235,924.00
State of Idaho Bonds	13,000.00
Farm Loans	1,112,335.63
 Total Investments and Loans	 3,992,195.61
Foreclosed Loans—Principal (Exhibit 19)	2,000.00
Land Sale Certificates	2,520,415.44
Due from other Funds:	
Corrected Errors (See Exhibit 1)	32,312.70
Cash unaccounted for (See Schedule 11)....	83.50
	<u><u>\$ 6,632,827.92</u></u>

LIABILITIES

Warrants Payable	25,100.00
Excess of Sale Price of Foreclosed Loan Lands over Loans— (Exhibit 19)	\$8,540.88
Advances for Loan Expense— (Exhibit 19)	529.39
	<u>9,070.27</u>
Less: Balance unpaid on Foreclosed Loan Land Sale Certificates (Exhibit 19)	5,426.35
	<u>3,643.92</u>
Irreducible Endowment Cash Reserve	4,083,668.56
Land Sale Certificate Reserve	2,520,415.44
 Present Worth of Fund	 6,604,084.00
	<u><u>\$ 6,632,827.92</u></u>

PUBLIC SCHOOL ENDOWMENT FUND
REVENUE FROM ALL SOURCES

At the Close of the Biennium 1917-1918

(Accumulative Since Organization of Territory)

Source of Revenue	Acres	Cash Collections	Detail	Accrued And Cash Revenue
Sale of Lands	336,658.6845		5,449,665.78	
Sale of Timbered and Cut-over Lands	10,742.5300		118,816.63	
Total Land Sales ...	<u>347,401.2145</u>		<u>5,568,482.41</u>	
Sale of Timber only	51,081.79		616,649.33	
Sale of Escheated Lands	76.40		3,490.00	<u>\$6,188,621.74</u>
Accumulated Cash Payments on Sales		3,668,206.30		
Forfeited Payments on Cancelled Land Sale Certificates		88,530.11		88,530.11
From Sale of U. S. Lands, 5%		275,703.78		275,703.78
Escheated Estates		49,572.76		49,572.76
Miscellan. Endowments		1,655.61		1,655.61
Total Cash Collections		<u>\$4,083,668.56</u>		
Total Accrued And Cash Revenue				<u>\$6,604,084.00</u>

PUBLIC SCHOOL ENDOWMENT INCOME FUND
BALANCE SHEET

At the Close of the Biennium 1917-1918

ASSETS

Cash	\$162,845.48
Cash Unaccounted for (See Schedule 11)	<u>810.17</u>
	<u>\$163,655.65</u>

LIABILITIES

Due Other Funds—Corrected Errors (See Exhibit 1-A)	7,661.69
Available Surplus	155,993.96
	<u>\$163,655.65</u>

**PUBLIC SCHOOL ENDOWMENT INCOME FUND
REVENUE FROM ALL SOURCES**

At the Close of the Biennium 1917-1918
(Accumulative Since Statehood)

REVENUE RECEIPTS

From Interest (Exhibit 10)	\$3,178,713.03
From Lease Rentals	1,153,945.32
From County Tolls	146.82
From Sale of Improvements	3,008.75
	<hr/>
	\$ 4,335,813.92

DISBURSEMENTS

Apportionments to Counties	4,163,081.52
Refunded Interest and Miscellaneous Expense	14,923.62
Premium and Discount on Investments	1,814.82
	<hr/>
Total Disbursements	\$ 4,179,819.96
Available Surplus	155,993.96
	<hr/>
	\$ 4,335,813.92

**AGRICULTURAL COLLEGE ENDOWMENT FUND
BALANCE SHEET**

At the Close of the Biennium 1917-1918

ASSETS

Cash	\$ 3,447.22
U. S. Bonds	846.00
State of Idaho Bonds	100,000.00
Farm Loans	257,750.00
	<hr/>
Total Investments and Loans	358,596.00
Land Sale Certificates	349,493.54
Due from Other Funds—Corrected Errors— (See Exhibit 2)	7,526.94
Cash Unaccounted For (See Schedule 20)	14.59
	<hr/>
	\$719,078.29

LIABILITIES

Irreducible Endowment Cash Reserve	369,584.75
Land Sale Certificate Reserve	349,493.54
Present Worth of Fund	\$ 719,078.29

AGRICULTURAL COLLEGE ENDOWMENT FUND**REVENUE FROM ALL SOURCES****At the Close of the Biennium 1917-1918**

(Accumulative since Statehood)

Source of Revenue	Acres	Cash Collections	Detail	Accrued And Cash Revenue
Sale of Lands	36,582.34		675,422 07	
Sale of Timbered and Cut-over Lands	2,798.97		28,967.90	
Total Land Sales	<u>39,381.31</u>		704,389.97	
Sale of Timber only	2,760.00		11,087.50	715,477.47
Accumulated Cash Payments on Sales.....		365,983.93		
Forfeited Payments on Cancelled Land Sale Certificates		3,600.82		3,600.82
Irreducible Endowment Cash Reserve		<u>369,584.75</u>		
Total Accrued and Cash Revenue				<u>719,078.29</u>

AGRICULTURAL COLLEGE ENDOWMENT INCOME FUND**BALANCE SHEET****At the Close of the Biennium 1917-1918****ASSETS**

Cash	755.29
Due from Other Funds (See Exhibit 2-A)	384.05
Cash Unaccounted For (See Schedule 20)	29.76
	<u>\$1,169.10</u>

LIABILITIES

Available Surplus	<u>\$1,169.10</u>
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**AGRICULTURAL COLLEGE ENDOWMENT INCOME FUND
REVENUE FROM ALL SOURCES**

At the Close of the Biennium 1917-1918

(Accumulative since Statehood)

REVENUE RECEIPTS

From Interest (Exhibit 11)	279,717.89
From Lease Rentals	17,290.74
	<u><u>\$297,008.63</u></u>

DISBURSEMENTS

Apportionments to Institution	294,973.08
Refunded Interest and Miscellaneous Expense	866.45
Available Surplus	1,169.10
	<u><u>\$297,008.63</u></u>

**NORMAL SCHOOL ENDOWMENT FUND
BALANCE SHEET**

At the Close of the Biennium 1917-1918

ASSETS

Cash	2,335.10
U. S. Bonds	846.00
Farm Loans	447,242.00
	<u><u></u></u>
Total Investments and Loans	448,088.00
Foreclosed Loan—Principal (Exhibit 19)	5,000.00
Land Sale Certificates	210,292.50
Due from Other Funds (See Exhibit 3)	16,581.97
	<u><u></u></u>
	\$682,297.57

LIABILITIES

Irreducible Endowment Cash Reserve	472,005.07
Land Sale Certificate Reserve	210,292.50
Present Worth of Fund	<u><u>\$682,297.57</u></u>

NORMAL SCHOOL ENDOWMENT FUND
REVENUE FROM ALL SOURCES
At the Close of the Biennium 1917-1918

Source of Revenue	Acres	Cash Collections	Detail	Accrued And Cash Revenue
Sale of Lands.....	18,632.31		353,504.86	
Sale of Timbered and Cut-over Lands	9,015.99		103,639.90	
	<u>27,648.30</u>		<u>457,144.76</u>	
Sale of Timber only	37,549.34		223,236.81	680,381.57
Accumulated Cash Payments on Sales		470,089.07		
Forfeited Payments on Cancelled Land Sales Certificates		1,916.00		1,916.00
Total Cash Collections..		<u>\$472,005.07</u>		
Total Accrued and Cash Revenue				<u>\$682,297.57</u>

NORMAL SCHOOL ENDOWMENT INCOME FUND
BALANCE SHEET

At the Close of the Biennium 1917-1918

ASSETS

Cash	<u>\$3,965.58</u>
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LIABILITIES

Due Other Funds (See Exhibit 3-A)	684.39
Available Surplus	3,281.19
	<u>\$3,965.58</u>

NORMAL SCHOOL ENDOWMENT INCOME FUND
REVENUE FROM ALL SOURCES

At the Close of the Biennium 1917-1918

(Accumulative since Statehood)

REVENUE RECEIPTS

From Interest (Exhibit 12)	331,063.67
From Lease Rentals	13,244.44
	<hr/>
	<u>\$344,308.11</u>

DISBURSEMENTS

Apportionments to Institution	340,612.49
Refunded Interest and Miscellaneous Expense	414.43
Available Surplus	3,281.19
	<hr/>
	<u>\$344,308.11</u>

SCHOOL OF SCIENCE ENDOWMENT FUND

BALANCE SHEET

At the Close of the Biennium 1917-1918

ASSETS

Cash	6,650.82
School District Bonds	34,000.00
U. S. Bonds	100,846.00
Farm Loans	229,752.50
	<hr/>
Total Investments and Loans	364,598.50
Land Sale Certificates	47,714.89
	<hr/>
	<u>\$418,964.21</u>

LIABILITIES

Warrants Payable	5,850.00
Due Other Funds (See Exhibit 4)	29,783.28
Irreducible Endowment Cash Reserve	335,616.04
Land Sale Certificate Reserve	47,714.89
	<hr/>
Present Worth of Fund	383,330.93
	<hr/>
	<u>\$418,964.21</u>

SCHOOL OF SCIENCE ENDOWMENT FUND**REVENUE FROM ALL SOURCES****At the Close of the Biennium 1917-1918**

(Accumulative since Statehood)

Source of Revenue	Acres	Cash Collections	Detail	Accrued And Cash Revenue
Sale of Lands	8,879.42		131,612.19	
Sale of Timbered and Cut-over Lands	7,484.79		82,527.64	
Total Land Sales	<u>16,364.21</u>		214,139.83	
Sale of Timber only	20,646.36		163,276.10	377,415.93
Accumulated Cash Pay- ments on Sales		329,701.04		
Forfeited Payments on Cancelled Land Sale Certificates		5,915.00		5,915.00
Total Cash Collections		<u>\$335,616.04</u>		
Total Accrued and Cash Revenue				<u>\$383,330.93</u>

SCHOOL OF SCIENCE ENDOWMENT INCOME FUND**BALANCE SHEET****At the Close of the Biennium 1917-1918****ASSETS**

Cash	1,573.45
Due from Other Funds (See Exhibit 4-A)	3,911.37
	<u>\$5,484.82</u>

LIABILITIES

Available Surplus	<u>\$5,484.82</u>
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**SCHOOL OF SCIENCE ENDOWMENT INCOME FUND
REVENUE FROM ALL SOURCES**

At the Close of the Biennium 1917-1918

(Accumulative since Statehood)

REVENUE RECEIPTS

From Interest (See Exhibit 13)	186,423.42
From Lease Rentals	24,006.44
	<hr/>
	\$210,429.86

DISBURSEMENTS

Apportioned to Institution	204,571.82
Refunded Interest and Miscellaneous Expense	373.22
Available Surplus	5,484.82
	<hr/>
	\$210,429.86

**UNIVERSITY ENDOWMENT FUND
BALANCE SHEET**

At the Close of the Biennium 1917-1918

ASSETS

Cash	3,778.84
U. S. Bonds	846.00
State of Idaho Bonds	100,000.00
Farm Loans	298,040.00
	<hr/>
Total Investments and Loans	398,886.00
Land Sale Certificates	162,363.22
	<hr/>
	\$565,028.06

LIABILITIES

Due Other Funds (See Exhibit 5)	4,400.22
Irreducible Endowment Cash Reserve	398,264.62
Land Sale Certificate Reserve	162,363.22
	<hr/>
Present Worth of Fund	560,627.84
	<hr/>
	\$565,028.06

UNIVERSITY ENDOWMENT FUND
REVENUE FROM ALL SOURCES
At the Close of the Biennium 1917-1918

(Accumulative since Statehood)

	Acres	Cash Collections	Detail	Accrued And Cash Revenue
Source of Revenue				
Sale of Lands	28,365.68		439,191.62	
Sale of Timbered and Cut-over Lands	1,065.22		10,932.20	
Total Land Sales	<u>29,430.90</u>		<u>450,123.82</u>	
Sale of Timber only	15,134.39		101,382.38	551,506.20
Accumulated Cash Pay- ments on Sales		389,142.98		
Forfeited Payments on Cancelled Land Sale Certificates		9,121.64		9,121.64
Total Cash Collections		<u><u>\$398,264.62</u></u>		
Total Accrued and Cash Revenue				<u><u>\$560,627.84</u></u>

UNIVERSITY ENDOWMENT INCOME FUND
BALANCE SHEET

At the Close of the Biennium 1917-1918

ASSETS

Cash	2,575.17
Due from Other Funds (See Exhibit 5-A)	2,298.33
<hr/>	
	<u><u>\$4,873.50</u></u>

LIABILITIES

Available Surplus	<u><u>\$4,873.50</u></u>
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UNIVERSITY ENDOWMENT INCOME FUND**REVENUE FROM ALL SOURCES****At the Close of the Biennium 1917-1918**

(Accumulative since Statehood)

REVENUE RECEIPTS

From Interest (See Exhibit 14)	325,970.92
From Lease Rentals	18,789.36
	<u><u>\$344,760.28</u></u>

DISBURSEMENTS

Apportioned to Institution	338,544.98
Refunded Interest and Miscellaneous Expense	1,341.80
Available Surplus	4,873.50
	<u><u>\$344,760.28</u></u>

CHARITABLE INSTITUTIONS ENDOWMENT FUND**BALANCE SHEET****At the Close of the Biennium 1917-1918****ASSETS**

Cash	497.06
U. S. Bonds	846.00
State of Idaho Bonds	50,000.00
Farm Loans	549,497.00
	<u><u></u></u>
Total Investments and Loans	600,343.00
Land Sale Certificates	173,029.88
	<u><u></u></u>
	<u><u>\$773,869.94</u></u>

LIABILITIES

Due Other Funds—	
Corrected Errors (See Exhibit 6)	9,063.17
Irreducible Endowment Cash Reserve	591,776.89
Land Sale Certificate Reserve	173,029.88
	<u><u></u></u>
Present Worth of Fund	764,806.77
	<u><u></u></u>
	<u><u>\$773,869.94</u></u>

CHARITABLE INSTITUTIONS ENDOWMENT FUND**REVENUE FROM ALL SOURCES****At the Close of the Biennium 1917-1918**

(Accumulative since Statehood)

Source of Revenue	Acres	Cash Collections	Detail	Accrued And Cash Revenue
Sale of Lands	17,600.26		300,085.41	
Sale of Timbered and Cut-over Lands	13,722.25		<u>137,712.80</u>	
Total Land Sales	<u>31,322.51</u>		437,798.21	
Sale of Timber only	39,123.24		<u>314,022.24</u>	751,820.45
Accumulated Cash Payments on Sales		578,790.57		
Forfeited Payments on Cancelled Land Sale Certificates		12,986.32		12,986.32
Total Cash Collections..		<u>591,776.89</u>		
Total Accrued and Cash Revenue				<u>\$764,806.77</u>

CHARITABLE INSTITUTIONS ENDOWMENT INCOME FUND**At the Close of the Biennium 1917-1918****BALANCE SHEET**

(Accumulative since Statehood)

ASSETS

Cash \$6,548.15

LIABILITIES

Due Other Funds—Corrected Errors (See Exhibit 6-A)	1,471.32
Available Surplus	5,076.83
	<u>\$6,548.15</u>

CHARITABLE INSTITUTIONS ENDOWMENT INCOME FUND
REVENUE FROM ALL SOURCES

At the Close of the Biennium 1917-1918

(Accumulative since Statehood)

REVENUE RECEIPTS

From Interest (See Exhibit 15)	344,570.12
From Lease Rentals	19,513.73
	<u>\$364,083.85</u>

DISBURSEMENTS

Apportioned to Institutions	358,472.68
Refunded Interest and Miscellaneous Expense	534.34
Available Surplus	5,076.83
	<u>\$364,083.85</u>

INSANE ASYLUM ENDOWMENT FUND

BALANCE SHEET

At the Close of the Biennium 1917-1918

ASSETS

Cash	1,345.23
U. S. Bonds	846.00
Farm Loans	187,050.00
	<u>187,896.00</u>
Total Investments and Loans	187,896.00
Land Sale Certificates	91,396.35
	<u>\$280,637.58</u>

LIABILITIES

Due Other Funds—Corrected Errors (See Exhibit 7)	21,074.37
Irreducible Endowment Cash Reserve	168,166.86
Land Sale Certificate Reserve	91,396.35
	<u>259,563.21</u>
Present Worth of Fund	<u>\$280,637.58</u>

INSANE ASYLUM ENDOWMENT FUND
REVENUE FROM ALL SOURCES
At the Close of the Biennium 1917-1918
 (Accumulative since Statehood)

	Acres	Cash Collections	Detail	Accrued And Cash Revenue
Source of Revenue				
Sale of Lands....	10,490.755		203,190.19	
Sale of Timbered and Cut-over Lands	2,270.96		24,107.82	
Total Land Sales	<u>12,761,715</u>		<u>227,298.01</u>	
Sale of Timber only	7,854.96		27,492.29	254,790.30
Accumulated Cash Payments on Sales		163,393.95		
Forfeited Payments on Cancelled Land Sale Certificates		4,772.91		4,772.91
Total Cash Collections..		<u>168,166.86</u>		
Total Accrued and Cash Revenue				<u>\$259,563.21</u>

INSANE ASYLUM ENDOWMENT INCOME FUND
BALANCE SHEET

At the Close of the Biennium 1917-1918

ASSETS

Cash	4,446.84
Deficit	153.67
<u><u>\$4,600.51</u></u>	

LIABILITIES

Due Other Funds—Corrected Errors (See Exhibit 7-A)	<u><u>\$4,600.51</u></u>
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INTERIM REPORT OF

**INSANE ASYLUM ENDOWMENT INCOME FUND
REVENUE FROM ALL SOURCES**

At the Close of the Biennium 1917-1918

(Accumulative since Statehood)

REVENUE RECEIPTS

From Interest (See Exhibit 16)	132,440.48
From Lease Rentals	7,569.71
Deficit—Overpaid at close of Biennium	153.67
	<u>\$140,163.86</u>

DISBURSEMENTS

Apportioned to Institution	139,867.92
Refunded Interest and Miscellaneous Expense	295.94
	<u>\$140,163.86</u>

**PENITENTIARY ENDOWMENT FUND
BALANCE SHEET**

At the Close of the Biennium 1917-1918

ASSETS

Cash	3,942.84
Farm Loans	189,196.00
Land Sales Certificates	70,470.55
Due from Other Funds—Corrected Errors—(See Exhibit 8)	4,256.89
	<u>\$267,866.28</u>

LIABILITIES

Irreducible Endowment Cash Reserve	197,395.73
Land Sale Certificates Reserve	70,470.55
Present Worth of Fund	<u>\$267,866.28</u>

PENITENTIARY ENDOWMENT FUND**REVENUE FROM ALL SOURCES****At the Close of the Biennium 1917-1918**

(Accumulative since Statehood)

	Acres	Cash Collections	Detail	Accrued And Cash Revenue
Source of Revenue				
Sale of Lands	7,487.40		88,438.08	
Sale of Timbered and Cut-over lands	5,798.32		59,213.20	
Total Land Sales	<u>13,285.72</u>		147,651.28	
Sale of Timber only.....	13,538.27		119,749.88	267,401.16
Accumulated Cash Payments		196,930.61		
Forfeited Payments on Cancelled Land Sales Certificates		465.12		465.12
Total Cash Collections..		<u>\$197,395.73</u>		
Total Accrued and Cash Revenue				<u>\$267,866.28</u>

PENITENTIARY ENDOWMENT INCOME FUND**BALANCE SHEET****At the Close of the Biennium 1917-1918****ASSETS**

Cash	\$1,684.55
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LIABILITIES

Due Other Funds—Corrected Errors (See Exhibit 8-A)....	390.00
Available Surplus	1,294.55
	<u>\$1,684.55</u>

**PENITENTIARY ENDOWMENT INCOME FUND
REVENUE FROM ALL SOURCES**

At the Close of the Biennium 1917-1918

(Accumulative since Statehood)

REVENUE RECEIPTS

From Interest (See Exhibit 17)	77,193.55
From Lease Rentals	2,902.69
	<u><u>\$ 80,096.24</u></u>

DISBURSEMENTS

Apportionments to Institution	78,801.69
Available Surplus	1,294.55
	<u><u>\$ 80,096.24</u></u>

PUBLIC BUILDINGS ENDOWMENT FUND

BALANCE SHEET

At the Close of the Biennium 1917-1918

ASSETS

Cash	27,527.21
Due from Other Funds—Corrected Errors (See Exhibit 9)	1,283.86
Land Sales Certificates	69,196.48
	<u><u>\$ 98,007.55</u></u>

LIABILITIES

Land Sale Certificate Reserve	69,196.48
Available Surplus	28,811.07
	<u><u>\$ 98,007.55</u></u>

PUBLIC BUILDINGS ENDOWMENT FUND
REVENUE FROM ALL SOURCES
At the Close of the Biennium 1917-1918
 (Accumulative since Statehood)

Source of Revenue	Acres	Cash Collections	Detail	Accrued And Cash Revenue
Sale of Lands	11,221.85		226,567.39	
Sale of Timbered and Cut-over Lands	6,402.52		64,025.20	
Total Land Sales	<u>17,624.37</u>		<u>290,592.59</u>	
Sale of Timber only	14,880.04		94,033.46	<u>384,626.05</u>
Accumulated Cash Payments on Sales		315,429.57		
Forfeited Payments on Cancelled Land Sales Certificates		483.00		483.00
Total Cash Collections on Endowment		315,912.57		
Total Accrued and Cash Revenue on Endowment				<u>\$385,109.05</u>
Earnings:				
From Interest (See Ex 18)	83,422.51			
From Lease Rentals	2,307.52			
Total Cash Revenue From Income		85,730.03		85,730.03
Total Cash from all Sources		<u>\$401,642.60</u>		
Total Revenue from all Sources.....				<u>\$470,839.08</u>
DISBURSEMENTS				
Accumulative Payments made from Fund		372,831.53		
Available Surplus		28,811.07		
		<u>\$401,642.60</u>		
RECONCILIATION WITH ACCRUED AND CASH REVENUE				
Land Sales Certificates—Unpaid Balance			69,196.48	
Expended from Fund to Date			372,831.53	
Available Surplus			28,811.07	
			<u>\$470,839.08</u>	

NOTE: This fund differs from the other Endowment funds in that both the endowment and the income may be expended.

SCHEDULE 1

**Record Reference to Audit Corrections Between
PUBLIC SCHOOL ENDOWMENT FUND
and the
PUBLIC SCHOOL ENDOWMENT INCOME FUND
At the Close of the Biennium 1917-1918**

Period	Explanatory	Pub. Sch. Income Due to Endm't Fund	Pub. Sch. End. Due to Income Fund
11-1-91	Interest on Warrants		691.22
	County Tolls		2.25
1891-2	County Tolls		3.88
	Escheated Estates	65.82	
	Land Sales Certificates Coll. by Counties	7.00	
	Premium on Bonds	1,320.00	
1893-4	Correction of County Tolls	6.13	
	Correction of Escheated Est... County Tolls		65.82
	Land Sales Certificate No. 243 Latah County		8.24
1895-6	Land Sales Certificates	183.38	
	Rent of Escheated Estate		350.00
1897-8	Land Sales Certificates Coll. by Counties	544.33	
	Discount on Warrants		3.58
	Mortgage Loans A. C. 245		72.00
1899-1900	Land Sale Certificates	1,100.54	
	Mortgage Loans No. 3	155.27	
	Interest added to Mortgage Loans 66 and 67		400.00
1901-2	Mortgage Loans	138.41	
	Land Sale Certificates		323.97
	State Warrants		120.64
	Interest on Foreclosed Loan included in L. S. C. 1228-1439		963.48
	Interest Transferred to Mort- gage Loans		
1903-4	Interest Foreclosed L. S. C.		1,108.71
	Interest L. S. C. No. 12,773.....		1,439.35
	Interest Mortgage Loan		12.50
	Commission L. S. C. .....		.20
1905-6	Interest Foreclosed L. S. C.	893.38	
	Land Sale Certifs. 679-1217		14.94
	Refund Interest—Paid by Endowment Warrant		21.61
	Land Sale Certificate	133.33	
	Land Dept. Collections	185.77	
1907-8	Interest Foreclosed L. S. C.	511.62	
	Land Dept. Collections		1,035.54
1909-10	Interest Foreclosed L. S. C.	13.30	
	Mortgage Loan Interest No. 135, included in renewal No. 291		129.08
			6.63

SCHEDULE 1 (Continued)

Period	Explanatory	Pub. Sch. Income Due to Endm't Fund	Pub. Sch. End. Due to Income Fund
	Interest on School District Bonds, No. 5, Fremont, included in renewal		501.75
	Interest on Collections		110.33
1911-12	Interest on Mtg. Loans applied on Principal		861.62
	Collections	7.21	
1913-14	Improvements Latah County Foreclosed Land Sales Int....		2,637.75
	Refund Foreclosed Land Sales Interest L. S. C. 3066	254.21	129.08
	Premium on Investments	500.00	
	Collections	01	
1915-16	Collections	991.51	
1917-18	Collections	2,872.06	
	Interest Paid by End. Warrants	60.09	
	Interest Foreclosed land Sold		254.21
	Totals	9,943.37	11,330.72
	Net Endowment due to Income	1,387.35	
		<u>11,330.72</u>	<u>11,330.72</u>

SCHEDULE 2

Record Reference to Audit Corrections Between
 PUBLIC SCHOOL ENDOWMENT and ENDOWMENT INCOME FUNDS
 and the
 AGRICULTURAL COLLEGE ENDOWMENT and ENDOWMENT INCOME FUNDS
 At the Close of the Biennium 1917-1918

Date	Explanatory	AGRIC. COLLEGE DUE PUBLIC SCHOOL		PUBLIC SCHOOL DUE AGRIC. COLLEGE	
		End. Fund	Inc. Fund	End. Fund	Inc. Fund
1903-4	Idaho Co. L. S. C. and Leases .....	.....	.....	.....	24.00
	Shoshone Co. L. S. C. and Leases .....	.....	.....	.....	10.00
1905-6	A. C. 501—L. S. C. 9392 .....	.....	.....	.....	43.20
	A. C. 688—Leases 343 and 347 .....	.....	.....	.....	66.00
1907-8	A. C. 20—Leases 375-376 .....	.....	.....	.....	32.00
	A. C. 101—Leases 343-347 .....	.....	.....	.....	66.00
1909-10	A. C. 80—Leases 375 and 376 .....	.....	.....	.....	32.00
	A. C. 573—Leases 8-18-10 .....	.....	.....	.....	40.00
1911-12	A. C. 147—S. D. Bonds Fremont County .....	.....	.....	20.00	.....
	A. C. 146 and 496—Lease 1596 .....	.....	.....	.....	80.00
1913-14	A. C. 102 and 529—Lease 1596 .....	.....	.....	.....	80.00
1915-16	S. D. Bonds No. 2 Power Co. Pd. Ag. Wt. .....	.....	.....	2,000.00	.....
	A. C. 70—Mtg. Loan 570 .....	.....	.....	1,000.00	.....
	A. C. 387—Lease 4529 .....	.....	.....	.....	20.00
	A. C. 963 S. D. Bonds No. 63 Kootenai County .....	.....	.....	.....	415.00
	A. C. 144—Lease 4045 .....	.....	.....	150.00	.....
	Mtg. Loan 2124 (War. No. 31 Ag. Col.) .....	.....	.....	2,000.00	.....
1917-18	S. S. 315 S. D. Bonds No. 32 Ada County .....	.....	.....	9.00	.....
	S. S. 315 S. D. Bonds No. 42 Bannock County .....	.....	.....	1.75	.....
	S. S. 326 S. D. Bonds No. 52 Lewis County .....	.....	.....	1.63	.....
	S. S. 336 S. D. Bonds No. 77 Jefferson County .....	.....	.....	1.00	.....

SCHEDULE 2 (Continued)

Date	Explanation	AGRIC. COLLEGE DUE PUBLIC SCHOOL		PUBLIC SCHOOL DUE AGRIC. COLLEGE	
		End. Fund	Inc. Fund	End. Fund	Inc. Fund
1917-18	S. S. 341 S. D. Bonds No. 4 Washington County			3.12	.....
	S. S. 345 S. D. Bonds No. 31 Latah County			2.88	.....
	S. S. 460 Loan 296			180.00	.....
	S. S. 72—Lease 7505			130.00	.....
	S. S. 34 L. S. C. 9774			25.00	12.00
	S. S. 40 L. S. C. 10444 to 10450			227.00	163.44
	S. S. 76 L. S. C. 10790			9.04	18.44
	S. S. 341 L. S. C. 8356			23.40	54.76
	S. S. 368 L. S. C. 11020			50.00	36.00
	S. S. 441 L. S. C. 10134			58.00	24.36
	S. S. 23—Lease 5483				10.00
	S. S. 33 Lease 6013				12.00
	S. S. 301 Lease 4366				10.00
	S. S. 308 Lease 5957				20.00
	S. S. 408 Lease 576				16.00
				
	Totals			499.38	3,392.44
	* Net Public School Endowment due to Agricultural College Endowment			2,000.00	1,295.20
	Net Public School Income due to Agricultural College Income			795.82	3,392.44
					1,295.20

NOTE: A. C.—State Auditor's Certificate.
 L. S. C.—Land Sale Certificate.
 S. D.—School District.
 S. S.—State Auditor's Summary Sheet.

SCHEDULE 3

Record Reference to Audit Corrections Between
PUBLIC SCHOOL ENDOWMENT AND ENDOWMENT INCOME FUNDS
 and the
NORMAL SCHOOL ENDOWMENT AND ENDOWMENT INCOME FUNDS

At the Close of the Biennium 1917-1918

Date	Explanatory	NORMAL SCHOOL DUE PUBLIC SCHOOL		PUBLIC SCHOOL DUE NORMAL SCHOOL	
		End. Fund	Inc. Fund	End. Fund	Inc. Fund
1901-2	Ada County L. S. C. and Leases .....	.....	.....	40.00	38.17
1903-4	Ada County L. S. C. and Leases .....	.....	.....	.....	21.34
	Fremont County L. S. C. and Leases .....	.....	.....	.....	303.60
	Mortgage Loan .....	.....	.....	.....	.....
1905-6	A. C. 62 Transfer .....	.....	.....	16.35	.....
	A. C. 18, 271, 470, 638 Loan 171 .....	.....	.....	37.50	.....
	A. C. 469 L. S. C. 9428 .....	.....	.....	140.00	.....
	A. C. 552 Loan 167 .....	.....	.....	.....	800.00
	A. C. 18 Loan 167 .....	.....	.....	.....	300.00
	A. C. 471 L. S. C. Receipt 1565 .....	.....	.....	.....	25.50
1907-8	A. C. 21, 252, 454, 647 Loan 171 .....	.....	.....	140.00	.....
	A. C. 167 L. S. C. 9385 .....	.....	.....	.....	10.50
	A. C. 167 L. S. C. 9553 .....	.....	.....	.....	97.20
	A. C. 610 Lease .....	.....	.....	.....	.....
1909-10	Loan 135—Alfred Budge .....	.....	.....	.....	1,137.00
	A. C. 136 L. S. C. .....	.....	.....	20.00	.....
	A. C. 246 Mtg. Loan 171 .....	.....	.....	57.15	.....
	A. C. 148 L. S. C. 9237 .....	.....	.....	.....	23.22
	A. C. 476 S. D. Bonds No. 6 Elmore County	850.00
	A. C. 602 S. D. Bonds No. 1 Fremont County	50.00

ENDOWMENT FUND AUDIT

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SCHEDULE 3 (Continued)

PUBLIC SCHOOL

DUE NORMAL SCHOOL

Date	Explanatory	NORMAL SCHOOL DUE PUBLIC SCHOOL		PUBLIC SCHOOL DUE NORMAL SCHOOL	
		End. Fund	Inc. Fund	End. Fund	Inc. Fund
1909-1910	A. C. 185 Mtg. Loan 155				84.00
	A. C. 669 Mtg. Loan 341			2,000.00	
1911-12	A. C. 497 and 682 S. D. Bonds No. 2 Washington Co.			220.00	
	A. C. 682 S. D. Bonds No. 40 Lincoln County			75.00	
	A. C. 148, 479 S. D. Bonds No. 6 Elmore County				1,700.00
	A. C. 291 S. D. Bonds No. 35 Fremont County			87.50	
	A. C. 148 S. D. Bonds No. 46 Boise County				25.00
	A. C. 643 S. D. Bonds No. 48 Washington County				22.50
1913-14	A. C. 841 L. S. C. 2470	26.00	14.04		
1915-16	Loan No. 1376 pd. with N. S. End. Wt.			350.00	
	A. C. 957 L. S. C. 2414-5-6	10.80	25.27		
	A. C. 773 S. D. Bonds No. 18 Canyon County				75.00
	A. C. 412 Mtg. Loan—Transfer			40.00	
1917-18	Normal Loan 2354 Renewed from P. S. 2002				
	S. S. 307 Lease 306			24.00	
	S. S. 328 L. S. C. 4229			19.80	
	S. S. 335 L. S. C. 8302-3			30.00	
	S. S. 208 S. D. Bonds No. 21 Nez Perce County			800.00	
	S. S. 215 S. D. Bonds No. 8 Bingham County				8.33
	S. S. 327 S. D. Bonds No. 37 Canyon County				25.50
	S. S. 327 S. D. Bonds No. 28 Canyon County				500.00
	S. S. 25 Lease 2690				125.00
	S. S. 307 Lease 86				
	S. S. 461 Lease 662				
	S. S. 594 Lease 4608				
	S. S. 70 L. S. C. 7358				
	S. S. 142 L. S. C. 6765-6				
					3.00
					4.00
					20.00
					8.00
					34.70
					36.39
					15.81

SCHEDULE 3 (Continued)

Date	Explanatory	NORMAL SCHOOL		PUBLIC SCHOOL		DUE NORMAL SCHOOL End. Fund	Inc. Fund
		End. Fund	Inc. Fund	End. Fund	Inc. Fund		
1917-1918	S. S. 179 L. S. C. 7936	.....	.....	40.00	10.92		
	S. S. 345 L. S. C. 8263 to 70-75-82	.....	.....	154.80	362.28		
	S. S. 356 L. S. C. 9942	.....	.....	80.00	28.80		
	S. S. 381 L. S. C. 9341	.....	.....	14.70	23.81		
	S. S. 381 L. S. C. 6686	.....	.....	13.50	30.78		
	S. S. 593 L. S. C. 7904 to 7	.....	.....	36.90	84.13		
	S. S. 153 S. D. Bonds No. 10 Franklin County	.....	.....	200.00			
	S. S. 290 S. D. Bonds No. 6 Elmore County	.....	.....	.....	281.67		
	S. S. 333 S. D. Bonds No. 35 Jefferson County	.....	.....	.....	14.58		
	S. S. 312 Loan 2217	.....	.....	.....	22.00		
	S. S. 320 Loan 1356	.....	.....	1,000.00	38.50		
	S. S. 339 Loan 2250	.....	.....	.....	24.10		
	Loan 2192 Pd. by N. S. War. 13525	.....	.....	200.00			
	Loan 2244 Pd. by N. S. War. 18547	.....	.....	750.00			
	Loan 2310 Pd. by N. S. War. 19868	.....	.....	600.00			
	Total	4,886.80	1,533.44	7,760.15	4,780.44		
	Net Public School Endowment due to Normal School Endowment	2,873.35					
	Net Public School Income due to Normal School Income		3,247.00				
		7,760.15	4,780.44	7,760.15	4,780.44		

Record Reference to Audit Corrections Between
PUBLIC SCHOOL ENDOWMENT AND ENDOWMENT INCOME FUNDS
 and the
SCHOOL OF SCIENCE ENDOWMENT AND ENDOWMENT INCOME FUNDS
 At the Close of the Biennium 1917-1918

Date	Explanatory	SCHOOL OF SCIENCE		PUBLIC SCHOOL	
		Due Public School End. Fund	Inc. Fund	Due School of Science End. Fund	Inc. Fund
1901-2	Canyon County L. S. C. and Leases .....	.....	.....	.....	18.40
1903-4	Canyon County L. S. C. and Leases .....	.....	.....	.....	42.76
	Fremont County L. S. C. and Leases .....	.....	.....	.....	88.00
	Washington County L. S. C. and Leases .....	.....	316.80	.....	.....
1905-6	Lease No. 1340 .....	.....	.....	.....	160.00
	A. C. 501 L. S. C. 2156	83.60	42.65	.....	.....
	A. C. 467 L. S. C. 2057 .....	.....	29.79	.....	.....
	A. C. 444 L. S. C. 9144 .....	.....	.....	.....	21.67
	A. C. 688 Lease 522 .....	.....	.....	.....	42.00
1907-8	A. C. 412 L. S. C. .....	.....	.....	21.00	.....
	A. C. 412 Mtg. Interest .....	.....	.60	.....	.....
	A. C. 351 Rental .....	.....	42.00	.....	.....
	A. C. 167 L. S. C. 9356-7 .....	.....	.....	85.00	178.50
	A. C. 167 L. S. C. 9388-9 .....	.....	.....	70.93	72.35
	A. C. 252 Loan 226 .....	.....	.....	.....	42.00
1909-10	A. C. 80 L. S. C. 9381 .....	.....	.....	.....	36.90
	A. C. 164 Lease 4-18-10 .....	.....	.....	41.00	10.00
1911-12	A. C. 254 and 543 Lease 2016 .....	.....	.....	.....	191.64
1913-14	A. C. 147 and 529 Lease 2016 .....	.....	.....	.....	191.64
	A. C. 539 S. D. Bonds No. 1 Kootenai County .....	.....	.....	.....	315.00

SCHEDULE 4 (Continued)

Date	Explanatory	SCHOOL OF SCIENCE DUE PUBLIC SCHOOL		PUBLIC SCHOOL DUE SCHOOL OF SCIENCE	
		End. Fund	Inc. Fund	End. Fund	Inc. Fund
1915-16	A. C. 175 Lease 2016				95.82
	A. C. 785 Mtg. Loan 465				30.00
1917-18	S. S. 344 Lease 341				24.00
	S. S. 352 Lease 437				24.00
	S. S. 592 Lease 5019				8.00
	S. S. 592 Lease 71				8.00
	S. S. 594 Lease 5074				96.00
	S. S. 324 L. S. C. 9379				30.00
	S. S. 326 L. S. C. 9410				556.22
	S. S. 326 L. S. C. 6886				10.98
	S. S. 417 L. S. C. 6304-5				35.68
	S. S. 378 S. D. Bonds No. 1 Bonner County				7.92
	S. S. 429 S. D. Bonds No. 3 Gem County				62.08
	S. S. 450 S. D. Bonds No. 16 Canyon County				1.21
	S. S. 453 Sundry S. D. Bonds				2.00
	S. S. 464 S. D. Bonds No. 1 Cassia County				8.87
	S. S. 464 S. D. Bonds No. 37 Canyon County				24.17
	S. S. 479 S. D. Bonds Sundry				12.08
	S. S. 489 S. D. Bonds No. 1 and No. 34 Twin Falls Co.				58.45
	S. S. 503 S. D. Bonds No. 1 and No. 34 Twin Falls Co.				283.56
	S. S. 508 S. D. Bonds No. 30 Bingham County				55.39
	S. S. 519 S. D. Bonds No. 30 Bingham County				8.06
					24.17

S. S. 557 S. D. Bonds No. 1 Oneida County .....	.....	80.56
S. S. 243 Loan 1285 .....	.....	604.18
Correction on transfer S. D. Bonds .....	.....	.....
Totals	<u>34,000.00</u>	<u>2,999.38</u>
Net School of Science Endowment due to Public School Endowment .....	.....	30,253.79
Net Public School Income due to School of Science Income	<u>34,083.60</u>	<u>34,083.60</u>
		2,999.38

Record Reference to Audit Corrections Between
 PUBLIC SCHOOL ENDOWMENT AND ENDOWMENT INCOME FUNDS
 and the
 UNIVERSITY ENDOWMENT AND ENDOWMENT INCOME FUNDS
 At the Close of the Biennium 1917-1918

Date	Explanatory	UNIVERSITY FUND DUE PUBLIC SCHOOL			PUBLIC SCHOOL DUE UNIVERSITY		
		End. Fund	Inc. Fund	End. Fund	Inc. Fund	End. Fund	Inc. Fund
1897-98	Bingham County L. S. C. and Leases .....	.....	.....	.....	.....	213.84	235.24
	Canyon County L. S. C. and Leases .....	.....	.....	.....	.....	11.05	277.52
	Fremont County L. S. C. and Leases .....	.....	.....	75.00	760.00	520.00	.85
1899-1900	Ada County L. S. C. and Leases .....	.....	.....	395.79	395.79	101.53	7.43
	Bingham County L. S. C. and Leases .....	.....	.....	.....	.....	79.20	79.20
	Canyon County L. S. C. and Leases .....	.....	.....	.....	.....	.....	.....
	Fremont County L. S. C. and Leases .....	.....	.....	.....	.....	.....	.....
	Nez Perce County L. S. C. and Leases .....	.....	.....	.....	.....	.....	.....
	Washington County L. S. C. and Leases	712.80	.....	.....	.....	.....	.....
	Ada County L. S. C. and Leases .....	.....	.....	2,520.00	2,520.00	1,534.57	5.97
	Bingham County L. S. C. and Leases .....	.....	.....	.....	.....	112.87	112.87
	Canyon County L. S. C. and Leases	100.00	.....	.....	.....	79.20	79.20
	Fremont County L. S. C. and Leases .....	.....	.....	.....	.....	542.50	534.30
	Nez Perce County L. S. C. and Leases .....	.....	.....	64.53	64.53	1,580.00	1,520.00
	Ada County L. S. C. and Leases .....	.....	.....	.....	.....	.....	349.02
	Bingham County L. S. C. and Leases .....	.....	.....	.....	.....	.....	128.22
	Canyon County L. S. C. and Leases .....	.....	.....	.....	.....	.....	.....
	Fremont County L. S. C. and Leases .....	.....	.....	.....	.....	.....	.....
	Latah County L. S. C. and Leases .....	.....	.....	.....	.....	.....	.....
	Idaho County L. S. C. and Leases
	Nez Perce County L. S. C. and Leases	8.00	8.00	80.00

ENDOWMENT FUND AUDIT

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SCHEDULE 5 (Continued)

Date	Explanatory	UNIVERSITY FUND DUE PUBLIC SCHOOL		PUBLIC SCHOOL DUE UNIVERSITY	
		End. Fund	Inc. Fund	End. Fund	Inc. Fund
1905-6	Ada County L. S. C. and Leases .....	.....	.....	.....	136.45
	Fremont County L. S. C. and Leases .....	.....	.....	.....	21.60
	Correcting Leases prior to 1905 .....	.....	.....	.....	78.50
	Leases 1905-1906 .....	.....	.....	.....	148.90
1907-8	A. C. 65 L. S. C. 2865	720.00	.....	.....	.....
	A. C. 20 Lease .....	.....	20.00	.....	.....
	A. C. L. S. C. 649 .....	.....	21.60	.....	.....
	A. C. 548 and 670 S. D. Bonds No. 8 Twin Falls Co. ....	.....	125.00	.....	.....
	A. C. 20 L. S. C. ....	.....	.....	.....	21.60
	A. C. 20 Lease 375-6 .....	.....	.....	.....	80.00
	A. C. 101 Lease .....	.....	.....	.....	48.00
	A. C. 231 Lease .....	.....	.....	.....	8.00
	A. C. 412 L. S. C. 8943 .....	.....	.....	.....	35.10
	A. C. 453 L. S. C. 9663 .....	.....	.....	22.00	22.44
	A. C. 459 L. S. C. 9664 .....	.....	.....	22.00	22.44
	A. C. 498 L. S. C. 9047 .....	.....	.....	.....	21.60
	A. C. 508 L. S. C. 9126-7 .....	.....	.....	.....	10.3.14
	A. C. 252-548-670 S. D. Bonds No. 33 Twin Falls Co. ....	.....	.....	.....	112.50
	A. C. 29 Loan 233 .....	.....	.....	.....	56.00
1909-10	A. C. 136 L. S. C. 1410 .....	.....	13.20	.....	.....
	A. C. 573 Lease 697-8 .....	.....	68.57	.....	.....
	A. C. 237-315-553-37 S. D. Bonds No. 8 Twin Falls Co. ....	.....	250.00	.....	.....
	A. C. 574 Mtg. Loan 306 .....	.....	30.00	.....	.....
	A. C. 357 State Bonds Nos. 1 to 60 .....	.....	180.00	.....	.....
	A. C. 80 L. S. C. 9492 .....	.....	.....	.....	18.00
	A. C. 80 L. S. C. 9009 .....	.....	.....	.....	21.20
	A. C. 80 L. S. C. 9593-12687 .....	.....	.....	.....	64.64

SCHEDULE 5 (Continued)

Date	Explanatory	UNIVERSITY FUND DUE PUBLIC SCHOOL			PUBLIC SCHOOL DUF UNIVERSITY		
		End. Fund	Inc. Fund	End. Fund	Inc. Fund		
1909-10	A. C. 80 Lease 375-6	.....	.....	.....	.....	80.00	
	A. C. 247 Lease 5-15-09	.....	.....	.....	.....	48.00	
	A. C. 246 S. D. Bonds No. 20 Ada County	.....	.....	.....	.....	13.00	
	University Loan 616 Trans. from P. S. Loan 258	2,500.00	.....	.....	.....	.....
	A. C. 263-295-513-682 S. D. Bonds No. 8 Twin Falls Co.	.....	250.00	.....	.....	45.00	
	A. C. 449 Loan No. 509	.....	250.00	.....	.....	60.00	
	A. C. 148-339-530-788 S. D. Bonds No. 8 Twin Falls Co.	.....	250.00	.....	.....	37.50	
	A. C. 148 S. D. Bonds No. 23 Bannock County	.....	250.00	.....	.....	.....
	A. C. 530 S. D. Bonds No. 33 Cassia County	.....	250.00	.....	.....	.....
	A. C. 113-476-659-916 S. D. Bonds No. 8 Twin Falls Co.	.....	250.00	.....	.....	.....
	A. C. 858 S. D. Bonds No. 7 Kootenai County	1,000.00	75.00	2,500.00	.....	.....
	Loan 2662—Renewed from University No. 1054	.....	.....	.....	.....	.....
	S. S. 72-165-198—S. D. Bonds No. 8 Twin Falls Co.	2,500.00	125.00	.....	.....	64.00	
	S. S. 479 S. D. Bonds Nos. 49-54 Bingham County	.....	70.67	.....	.....	8.00	
	S. S. 503 S. D. Bonds No. 1 Madison County	.....	12.50	.....	.....	10.00	
	S. S. 303 Lease 3571	.....	.....	.....	.....	12.00	
	S. S. 327 Lease 199	.....	.....	.....	.....	31.59	
	S. S. 333 Lease 294	.....	.....	.....	.....	125.00	
	S. S. 596 Lease 4005	.....	.....	.....	.....	50.00	
	S. S. 345 L. S. C. 9837	.....	.....	.....	.....	300.00	
	S. S. 364 L. S. C. 8733	.....	.....	.....	.....	50.00	
	S. S. 327 S. D. Bonds No. 28 Canyon County	.....	.....	.....	.....	30.00	
	S. S. 453 S. D. Bonds Sundry	.....	.....	.....	.....	30.00	
	S. S. 458 S. D. Bonds No. 28 Canyon County	.....	.....	.....	.....	87.50	
	S. S. 470 S. D. Bonds 51 Bannock County	.....	.....	.....	.....	.....
	S. S. 51 Lease 726	.....	.....	.....	.....	.....
	S. S. 56 Lease 1054	.....	.....	.....	.....	.....

SCHEDULE 5 (Continued)

Date	Explanatory	UNIVERSITY FUND DUE PUBLIC SCHOOL		PUBLIC SCHOOL DUE UNIVERSITY	
		End. Fund	Inc. Fund	End. Fund	Inc. Fund
1917-1918	S. S. 66 Lease 2627 .....	.....	.....	.....	12.50
	S. S. 76 Lease 616 .....	.....	.....	.....	105.00
	Correction on Transfer S. D. Bonds .....	.....	.....	2,000.00	.....
	Totals	<u>7,432.80</u>	<u>1,914.07</u>	<u>13,544.43</u>	<u>5,983.22</u>
	Net Public School Endowment due to University Endowment	<u>6,111.63</u>			
	Net Public School Income due to University Income		<u>4,069.15</u>		
		<u>13,544.43</u>	<u>5,983.22</u>	<u>13,544.43</u>	<u>5,983.22</u>

SCHEDULE 6 (Continued)

Date	Explanatory	CHARITABLE INST'NS		PUBLIC SCHOOL	
		DUE PUBLIC SCHOOL End. Fund	Inc. Fund	DUE CHARITABLE INST'NS End. Fund	Inc. Fund
1913-14	A. C 179-212 Loan 123 .....	.....	.....	2,500.00	192.50
	A. C. 148-530 S. D. Bonds No. 1 Washington County .....	.....	.....	.....	500.00
	A. C. 179-339-566-786 S. D. Bonds No. 52 Nez Perce Co. .....	.....	.....	.....	120.00
	A. C. 530 S. D. Bonds No. 22 Lincoln County	1,500.00	.....	.....	35.00
	Char. Loan 1920 Pd. by P. S. Warrant .....	.....	800.00	.....	.....
	P. S. Loan 1388 Pd. by Char. Warrant .....	.....	.....	.....	.....
	A. C. 264 Lease 4059 .....	.....	96.00	.....	.....
	A. C. 176-412-659 S. D. Bonds No. 55 Bannock County .....	.....	.....	75.00	.....
	A. C. 113-412-707 S. D. Bonds No. 41 Kootenai County	2,500.00	.....	336.25	.....
	A. C. 304-481-659 S. D. Bonds No. 1 Kootenai County .....	.....	.....	750.00	.....
	A. C. 176-476-707-963 S. D. Bonds No. 52 Nez Perce Co. .....	.....	.....	120.00	.....
	A. C. 916 Loan 506 .....	.....	4.67	.....	.....
	S. S. 13 Lease .....	.....	.....	10.00	.....
	S. S. 47 Lease .....	.....	.....	10.00	.....
	S. S. 49 Lease .....	.....	.....	40.00	.....
	S. S. 131 Lease .....	.....	.....	104.00	.....
	S. S. 26 L. S. C. 12947	44.87	.....	.....	.....
	S. S. 66 L. S. C. 2169	43.85	.....	18.41	.....
	S. S. 82 L. S. C. 2166 .....	.....	8.70	.....	15.14
	S. S. 469 L. S. C. 6518 .....	.....	18.03	.....	40.03
	S. S. 55-147-295 S. D. Bonds No. 41 Idaho County .....	.....	.....	75.00	.....
	S. S. 345-355 S. D. Bonds No. 79 Latah County	500.00	.....	1.45	.....
	S. S. 348 S. D. Bonds No. 1 Bear Lake County .....	.....	.....	17.78	.....
	S. S. 400 S. D. Bonds No. 25 Twin Falls County .....	.....	.....	5.26	.....
	S. S. 23 Lease 6083-5 .....	.....	.....	.....	40.00
	S. S. 27 Lease 5987 .....	.....	.....	.....	10.00
	S. S. 296 Lease 6165 .....	.....	.....	.....	24.00
	S. S. 333 Lease 277 .....	.....	.....	.....	60.00

SCHEDULE 6 (Continued)

Date	Explanatory	CHARITABLE INST'NS DUE PUBLIC SCHOOL		PUBLIC SCHOOL DUE CHARITABLE INST'NS	
		End. Fund	Inc. Fund	End. Fund	Inc. Fund
1917-18	S. 352 Lease 437				4.00
	S. S. 164 L. S. C. 6526			18.03	41.11
	S. S. 316 L. S. C. 6679			12.60	28.73
	S. S. 445 S. D. Bonds No. 44 Valley County				1.01
	S. S. 450 S. D. Bonds Sundry				67.21
	S. S. 454 S. D. Bonds Sundry				57.55
	S. S. 458 S. D. Bonds No. 28 Canyon County				52.36
	S. S. 464 S. D. Bonds No. 37 Canyon County				60.42
	S. S. 470 S. D. Bonds Sundry				33.84
	S. S. 479 S. D. Bonds Sundry				52.68
	S. S. 490 S. D. Bonds No. 42 Jefferson County				30.21
	S. S. 484 S. D. Bonds No. 53 Kootenai County				2.42
	S. S. 525 S. D. Bonds No. 58 Jefferson County				22.55
	S. S. 530 S. D. Bonds No. 41 Jefferson County				6.04
	Correction on Transfer of S. D. Bonds				
				3,300.00	
					4,202.54
	Totals	8,218.45		4,202.54	3,460.63
	Net Charitable Institutions Endowment due to				3,586.05
	Public School Endowment				4,757.82
	Net Charitable Institutions Income due to				616.49
	Public School Income				
		8,218.45		4,202.54	8,218.45
					4,202.54

Record Reference to Audit Corrections Between
PUBLIC SCHOOL ENDOWMENT AND ENDOWMENT INCOME FUNDS
 and the
• INSANE ASYLUM ENDOWMENT AND ENDOWMENT INCOME FUNDS
 At the Close of the Biennium 1917-1918

Date	Explanatory	INSANE ASYLUM DUE PUBLIC SCHOOL		PUBLIC SCHOOL DUE INSANE ASYLUM	
		End. Fund	Inc. Fund	End. Fund	Inc. Fund
1903-4	Bingham County L. S. C. and Leases .....	.....	.....	40.00	9.88
	Boise County L. S. C. and Leases .....	.....	.....	.....	2.10
1905-6	A. C. 523 Warrant No. 24	8,049.28	367.61	.....	.....
	A. C. 469 L. S. C. 9064 .....	.....	.....	29.70	.....
	A. C. 485 L. S. C. 9058 .....	.....	.....	.....	21.60
1907-8	A. C. 28 L. S. C. 11553 .....	.....	.....	48.00	5.76
	A. C. 252-548-670 S. D. Bonds No. 33 Twin Falls Co. .....	.....	.....	.....	112.50
1909-10	A. C. 357 S. D. Bonds No. 1 Kootenai County .....	.....	250.00	.....	.....
	A. C. 91 Lease .....	.....	.....	.....	8.00
1911-12	A. C. 449-682 Loan No. 534 .....	.....	.....	132.00	.....
1913-14	A. C. 148-789 S. D. Bonds No. 1 Kootenai County .....	.....	500.00	.....	37.50
	A. C. 560 S. D. Bonds No. 33 Cassia County .....	.....	.....	.....	240.00
	A. C. 149-339-530-786 Loan 534 .....	.....	.....	.....	.....
1915-16	A. C. 916 S. D. Bonds No. 55 Bannock County .....	.....	25.00	.....	.....
	Loan No. 2022 Purchased with Ins. Asy. Warrant .....	.....	.....	2,500.00	.....
	A. C. 963 S. D. Bonds No. 1 Kootenai County .....	.....	.....	250.00	.....
	A. C. 916 Mortgage Loan 1546 .....	.....	.....	60.00	.....
	A. C. 265 Mortgage Loan 534 .....	.....	.....	432.00	.....
1917-18	S. S. 147 L. S. C. 4831	36.00	28.08	.....	.....
	S. S. 147 L. S. C. 7126 .....	.....	28.80	67.39	.....
	S. S. 161 L. S. C. 4358	26.52	54.73	.....	.....

SCHEDULE 7 (Continued)

Date	Explanatory	INSANE ASYLUM		PUBLIC SCHOOL DUE INSANE ASYLUM	
		End. Fund	Inc. Fund	End. Fund	Inc. Fund
1917-18	S. S. 7-161-375 S. D. Bonds No. 55 Bannock County ...	300.00		67.50	
	S. S. 55-352 S. D. Bonds No. 1 Kootenai County ...	.....		500.00	
	S. S. 295 S. D. Bonds No. 16 Power County ...	.....		1.50	
	S. S. 315 S. D. Bonds No. 4 Bannock County ...	.....		5.63	
	S. S. 336-341 S. D. Bonds No. 7 Twin Falls County ...	.....		6.80	
	S. S. 417 S. D. Bonds No. 1 Madison County ...	.....		10.00	
	S. S. 56 L. S. C. 10561-2	.....		.....
	S. S. 320 L. S. C. 11703-4	.....		.....
	S. S. 406 L. S. C. 11703-4	.....		.....
	S. S. 322 L. S. C. 6781-2	.....		.....
	S. S. 24 Lease 3573	.....		.....
	S. S. 291 Lease 3586	.....		.....
	S. S. 296 Lease 5821	.....		.....
	S. S. 592 Lease 5019	.....		.....
	S. S. 592 Lease 581	.....		.....
	S. S. 592 Lease 71	.....		.....
	S. S. 378 S. D. Bonds No. 1 Bonner County ...	.....		8,200.00	
	Correction on Transfer S. D. Bonds ...	.....		.....
	Loan 2059 Ren. from Insane Asylum 363	.....		.....
	Total ...	.....		16,640.60	
	Net Insane Asylum Endowment due to	.....		2,626.24	
	Public School Endowment	.....		.....
	Net Insane Asylum Income due to	.....		.....
	Public School Income .....	.....		.....
				4,671.00	
				2,626.24	
				11,969.60	
				
				1,564.81	
				
				16,640.60	
				
				2,626.24	
				16,640.60	
				
				2,626.24	

SCHEDULE 8

Record Reference to Audit Corrections Between
 PUBLIC SCHOOL ENDOWMENT AND ENDOWMENT INCOME FUNDS
 and the
 PENITENTIARY ENDOWMENT AND ENDOWMENT INCOME FUNDS
 At the Close of the Biennium 1917-1918

Date	Explanatory	PENITENTIARY DUE PUBLIC SCHOOL		PUBLIC SCHOOL DUE PENITENTIARY	
		End. Fund	Inc. Fund	End. Fund	Inc. Fund
1907-8	A. C. 39 Lease				10.00
1911-12	Tran. S. D. Bonds No. 22 Lincoln County			1,000.00	
1915-16	A. C. 842 Loan No. 380			800.00	
	A. C. 858 Loan 1426				21.00
	A. C. 916 Loan 1257				28.00
1917-18	S. S. 158 L. S. C. 7491-2-3-5	29.00		9.63	
	S. S. 315 S. D. Bonds No. 5 Bannock County			2.50	
	S. S. 315 S. D. Bonds No. 23 Owyhee County			0.25	
	S. S. 326 S. D. Bonds No. 30 Franklin County			3.00	
	S. S. 326 S. D. Bonds No. 14 Minidoka County			2.00	
	S. S. 592 Lease				3.00
	S. S. 166 L. S. C. 7496			10.30	
	S. S. 208 L. S. C. 10648			34.00	
	S. S. 343 L. S. C. 7807 to 10			41.85	
	S. S. 415 L. S. C. 7758			9.00	
	S. S. 45 Loan 1424				21.06
	S. S. 599 Loan 2605				78.00
					24.00
					23.38
	Totals	29.00		23.38	
	Net Public School Endowment due to Penitentiary Endowment			1,866.15	
	Net Public School Income due to Penitentiary Income			<u>286.53</u>	
				1,895.15	
				309.91	
					<u>309.91</u>

SCHEDULE 9

Record Reference to Audit Corrections Between
 PUBLIC SCHOOL ENDOWMENT AND ENDOWMENT INCOME FUNDS
 and the
 PUBLIC BUILDINGS ENDOWMENT AND ENDOWMENT INCOME FUNDS

At the Close of the Biennium 1917-1918

Date	Explanatory	PUBLIC BUILDINGS		PUBLIC SCHOOL	
		DUE PUBLIC SCHOOL End. Fund	Inc. Fund	DUE PUBLIC BUILDINGS End. Fund	Inc. Fund
1903-4	Fremont County L. S. C. and Leases .....	.....	.....	.....	158.72
1905-6	Ada County L. S. C. and Leases .....	.....	.....	.....	86.40
	Lease Collections by Counties .....	.....	.....	10.00	.....
	A. C. 451—L. S. C. 2009	20.00	.....	20.40	.....
1909-10	A. C. 148—L. S. C. 9240-2 .....	.....	.....	.....	56.70
	A. C. 552—Lease 1540 .....	.....	.....	47.27	40.00
1917-18	S. S. 72—L. S. C. 5607-7155-6-7 .....	.....	.....	86.60	.....
	S. S. 366—L. S. C. 11700-1	18.90	.....	43.10	.....
	S. S. 406—L. S. C. 3489	20.00	.....	10.80	.....
	S. S. 326—L. S. C. 6772 .....	.....	.....	24.62	.....
	Totals	106.17	.....	170.90	10.80
	Net Public Buildings Endowment due to Public School Endowment .....	.....	.....	.....	366.44
	Net Public School Income due to Public Buildings Income	195.54	.....	95.37	.....
		106.17	366.44	106.17	366.44

Record Reference to Audit Corrections Between
PUBLIC SCHOOL ENDOWMENT AND ENDOWMENT INCOME FUNDS
 and the
STATE GENERAL FUND
 At the Close of the Biennium 1917-1918

Date	Explanatory	GENERAL FUND		PUBLIC SCHOOL	
		DUE PUBLIC SCHOOL	End. Fund	DUE GENERAL FUND	Inc. Fund
1897-98	A. C. 397—3-14-98 Insurance Filing Fees				5.00
	A. C. 397—3-14-98 Insurance Licenses				5.00
	A. C. 397—3-14-98 Insurance Agents Certificate				1.00
1899-1900	A. C. 260—2-23-99 Insurance Filing Fees				2.50
	A. C. 260—2-23-99 Licenses				2.50
	A. C. 260—2-23-99 Agents Certificates .....				.50
1909-10	P. S. Warrant No. 90—Paid from General Fund				12.60
1913-14	L. S. C. No. 1697—Refund General Fund Warrant 9725				71.80
	L. S. C. No. 3066—Refund General Warrant No. 1121				197.09
1915-16	R. W. Sec. 36-9 S. 17 E. in State Park				366.42
1917-18	S. S. 362 L. S. C. 2427 to 30 and 2437 to 40				4.00
	S. S. 400 Interest				
	S. S. 63 Fees .....				.50
	Totals	6.00			298.49
	Net Public School Endowment due to General Fund			1,132.96	
	Net Public School Income due to General Fund			292.49	
				1,431.45	298.49
				1,132.96	

SCHEDULE 11**PUBLIC SCHOOL ENDOWMENT
and****PUBLIC SCHOOL ENDOWMENT INCOME FUNDS
SUSTAINED LOSSES****At the Close of the Biennium 1917-1918**

Record date of Payment	Explanatory	Endowment Fund	Endowment Income Fund
8- 4-14	Loan 1012		100.00
7- 1-15	Loan 1012		163.27
1- 1-16	Loan 1012		163.27
7- 1-16	Loan 1012		163.27
1- 1-17	Loan 1012		163.27
2-14-17	L. S. C. 5106-7 Receipt 1187	40.00	33.60
7-23-18	L. S. C. 3153 Receipt 3428	43.50	23.49
Totals		<u>83.50</u>	<u>810.17</u>

Note: These entries are shown on Loan and L. S. C. ledgers but payments are not recorded on cash book, nor could it be found, thus far in this audit, that these payments were ever deposited in the State Treasury.

SCHEDULE 12

**Record Reference to Audit Corrections Between
AGRICULTURAL COLLEGE ENDOWMENT FUND
and the
AGRICULTURAL COLLEGE INCOME FUND
At the Close of the Biennium 1917-1918**

Date	Explanatory	Income Fund Due Endowment Fund	Endowment Fund Due Income Fund
1901-2	Shoshone County—Commission deducted from Principal	71.87	.....
1903-4	Kootenai County A. C. 11 Commission deducted from Principal	14.25	.....
	Latah County A. C. 14—Commission deducted from Principal	24.75	.....
1905-6	County Collections	40.00	.....
1907-8	Errors in Recording Collections .....	.01	.....
1909-10	A. C. 575 Lease .....	.....	79.00
	A. C. 575 L. S. C. Insane Asylum Endowment	1,234.40	.....
1915-16	Errors in recording Collections	11.88	.....
1917-18	Errors in recording Collections	183.95	.....
	Totals	1,581.11	79.00
	Net Agricultural College Income due to Agric. College Endowment ....	.....	1,502.11
		1,581.11	1,581.11

SCHEDULE 13

Record Reference to Audit Corrections Between
AGRICULTURAL COLLEGE ENDOWMENT AND ENDOWMENT INCOME FUNDS
and the
NORMAL SCHOOL ENDOWMENT AND ENDOWMENT INCOME FUNDS
At the Close of the Biennium 1917-1918

Record Reference to Audit Corrections Between
AGRICULTURAL COLLEGE ENDOWMENT AND ENDOWMENT INCOME FUNDS
and the
SCHOOL OF SCIENCE ENDOWMENT AND ENDOWMENT INCOME FUNDS

At the Close of the Biennium 1917-1918

Date	Explanatory	SCHOOL OF SCIENCE		AGRICUL. COLLEGE	
		DUE AGRICUL. COLLEGE	Inc. Fund	DUE SCHOOL OF SCIENCE	Inc. Fund
End. Fund	Inc. Fund	End. Fund	Inc. Fund	End. Fund	Inc. Fund
1917-18	S. S. No. 88 L. S. C. 9396	16.86	28.99	.....	.....
	S. S. No. 60 Lease 6014 .....	.....	.....	.....	10.00
		16.86	28.99	.....	.....
				16.86	.....
					10.00
Totals	Net School of Science Endowment due to Agricultural College Endowment	16.86	28.99	16.86	18.99
	Net School of Science Income due to Agricultural College Income				18.99
		16.86	28.99	16.86	28.99

SCHEDULE 15

Record Reference to Audit Corrections Between
AGRICULTURAL COLLEGE ENDOWMENT AND ENDOWMENT INCOME FUNDS
and the
UNIVERSITY ENDOWMENT AND ENDOWMENT INCOME FUNDS
At the Close of the Biennium 1917-1918

Date	Explanatory	UNIVERSITY FUNDS DUE AGRICUL. COLLEGE				AGRICUL. COLLEGE DUE UNIVERSITY			
		End. Fund	Inc. Fund	End. Fund	Inc. Fund	End. Fund	Inc. Fund	End. Fund	Inc. Fund
1901-2	Shoshone County L. S. C. and Leases	7,115.63	.....	.....	.....	.....	.....	.....	.....
	Latah County L. S. C. and Leases	1,410.75	.....	.....	.....	.....	.....	.....	.....
	Idaho County L. S. C. and Leases .....	.....	.....	.....	.....	.....	.....	.....	1.00
	Latah County L. S. C. and Leases	2,450.25	.....	.....	.....	.....	.....	.....	.....
	Leases 1299 and 1301 .....	.....	.....	73.00	.....	.....	.....	.....	.....
1905-6	A. C. No. 213—Leases 321-2 .....	.....	.....	80.00	.....	.....	.....	.....	.....
	A. C. No. 403—Lease 375 .....	.....	.....	64.00	.....	.....	.....	.....	.....
	A. C. 451 L. S. C. .....	.....	.....	54.00	.....	.....	.....	.....	.....
	A. C. 357—State Bonds 1-60 .....	.....	.....	360.00	.....	.....	.....	.....	.....
1909-10	A. C. 484 L. S. C. 10031 .....	.....	.....	.....	80.00	.....	.....	72.00	.....
	S. S. No. 121 L. S. C. 11325-6	48.00	43.20	.....	.....	.....	.....	.....	.....
	S. S. 389 L. S. C. 7007-10	45.00	102.60	.....	.....	.....	.....	.....	.....
	S. S. 601 L. S. C. 11325-6	48.00	40.32	.....	.....	.....	.....	.....	.....
	S. S. 454 State Bonds .....	.....	440.00	.....	.....	.....	.....	.....	.....
1917-18	S. S. 321 L. S. C. 9982 .....	.....	.....	.....	92.00	.....	.....	32.12	.....
	S. S. 389 L. S. C. 11488-9 .....	.....	.....	.....	21.60	.....	.....	47.94	.....
	S. S. 429 L. S. C. 10511 .....	.....	.....	.....	7.25	.....	.....	13.92	.....
	Totals	11,117.63	1,257.12	.....	200.85	.....	.....	166.98	.....
	Net University Endowment due to Agricultural College Endowment .....	.....	.....	.....	10,916.78	.....	.....	.....	.....
	Net University Income due to Agricultural College Income .....	.....	.....	.....	1,090.14	.....	.....	.....	.....
		11,117.63	1,257.12	.....	11,117.63	1,257.12	.....	1,257.12	.....

Record Reference to Audit Corrections Between
AGRICULTURAL COLLEGE ENDOWMENT AND ENDOWMENT INCOME FUNDS
 and the
CHARITABLE INSTITUTIONS ENDOWMENT and ENDOWMENT INCOME FUNDS
 At the Close of the Biennium 1917-1918

SCHEDULE 16

ENDOWMENT FUND AUDIT

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Date	Explanatory	CHARITABLE INST'NS		AGRICUL. COLLEGE	
		DUE AGRICUL. COLLEGE		DUE CHARITABLE INST'NS	
		End. Fund	Inc. Fund	End. Fund	Inc. Fund
1909-10	A. C. 521 Lease 2-25-10	.....	.....	.....	104.07
	A. C. 78-169 Lease No. 1810	.....	48.00	.....	.....
1915-16	A. C. 914 L. S. C. 6632	.....	.....	80.00	36.24
1917-18	S. S. 364 L. S. C. 8646 to 51	60.53	140.87	.....	.....
	S. S. 438 L. S. C. 11236	14.53	30.81	.....	.....
	S. S. 144 Loan (June)	.....	194.25	.....	.....
	S. S. 294 Loan 1854	604.50	25.64	.....	.....
	S. S. 454 State Bonds	.....	220.00	.....	.....
	S. S. 149 L. S. C. 295	.....	.....	104.00	49.92
	S. S. 317 L. S. C. 10782	.....	.....	30.00	19.80
	S. S. 362 L. S. C. 10334	.....	.....	744.00	151.17
	S. S. 389 L. S. C. 9588	.....	.....	20.00	7.20
	S. S. 417 L. S. C. 6681	.....	.....	9.00	20.52
		679.56	659.57	987.00	388.92
	Totals	.....	.....	.....	.....
	Net Agricultural Col. Endow. due to	.....	.....	.....	.....
	Charitable Institutions Endowment	307.44	.....	.....	.....
	Net Charitable Institutions Income due to	.....	.....	.....	.....
	Agricultural College Income	.....	.....	659.57	659.57
		987.00	987.00	.....	.....

SCHEDULE 17

Record Reference to Audit Corrections Between
AGRICULTURAL COLLEGE ENDOWMENT AND ENDOWMENT INCOME FUNDS
 and the
INSANE ASYLUM ENDOWMENT AND ENDOWMENT INCOME FUNDS
 At the Close of the Biennium 1917-1918

Date	Explanatory	INSANE ASYLUM			AGRICUL. COLLEGE		
		DUE AGRICUL. COLLEGE		End. Fund	DUE INSANE ASYLUM		
		Inc. Fund	End. Fund		Inc. Fund	Inc. Fund	Inc. Fund
1907-8	A. C. 28 L. S. C. 9948				360.00	16.52	
1909-10	A. C. 120-513 L. S. C. 9948				180.00	156.60	
	A. C. 575 L. S. C. (See End. and Inc. account)				1,234.40		
1911-12	A. C. 169-543 L. S. C. 9948				180.00	135.00	
1913-14	A. C. 243-642 L. S. C. 9948				180.00	113.40	
1915-16	A. C. 353-962 L. S. C. 9948				180.00	91.80	
1917-18	S. S. 167-425 L. S. C. 9948				180.00	70.20	
							583.52
	Totals				2,494.40		
	Net Agricultural College Endowment due				2,494.40		
	Insane Asylum Endowment						
	Net Agricultural College Income due				583.52		
	Insane Asylum Income						
							583.52

SCHEDULE 18

Record Reference to Audit Corrections Between
AGRICULTURAL COLLEGE ENDOWMENT AND ENDOWMENT INCOME FUNDS
 and the
PENITENTIARY ENDOWMENT AND ENDOWMENT INCOME FUNDS
 At the Close of the Biennium 1917-1918

Date	Explanatory	PENITENTIARY			AGRICUL. COLLEGE		
		DUE AGRICUL. COLLEGE		End. Fund	DUE PENITENTIARY		
		Inc. Fund	End. Fund		Inc. Fund	Inc. Fund	Inc. Fund
1917-18	S. S. 149 Lease 5729			120.00			
	S. S. 265 L. S. C. 8352 to 8			444.00			
	S. S. 342 L. S. C. 8352-3			36.00			
	S. S. 353 L. S. C. 8357-8			20.70			
	S. S. 370 L. S. C. 8354-5			19.80			
	Totals			520.50			
	Net Penitentiary Endowment due to Agricultural College Endowment				520.50		
	Net Penitentiary Income due to Agricultural College Income					396.27	
							396.27

SCHEDULE 19

Record Reference to Audit Corrections Between
AGRICULTURAL COLLEGE ENDOWMENT AND ENDOWMENT INCOME FUNDS
and the
STATE GENERAL FUND

At the Close of the Biennium 1917-1918

Date	Explanatory	GENERAL FUND		AGRICUL. COLLEGE DUE GENERAL FUND	
		DUE AGRICUL. COLLEGE	End. Fund	Inc. Fund	Inc. Fund
1917-18	S. S. 319 L. S. C. Fees Warrants Paid by General Fund .....	.....	.....	.....	2.00
		.....	.....	.....	82.25
		.....	.....	.....	84.25
	Totals .....	.....	.....	.....
	Net Agricultural College Income Fund due to General Fund .....	.....	84.25	.....	84.25
		.....	84.25	.....	84.25

SCHEDULE 20**Audit Corrections****LOSSES**

in the

**AGRICULTURAL COLLEGE ENDOWMENT
AND ENDOWMENT INCOME FUNDS****At the Close of the Biennium 1917-1918**

Date	Explanatory	Losses Endowment Fund	Losses Income Fund
3-23-18	L. S. C. 10976 paid in full Receipt No. 5828 credited in error on L. S. C. Ledger—Not shown in Cash Book nor deposited with State Treasurer	14.59	29.76

SCHEDULE 21

**Record Reference to Audit Corrections Between
NORMAL SCHOOL ENDOWMENT FUND
and the
NORMAL SCHOOL INCOME FUND
At the Close of the Biennium 1917-1918**

Date	Explanatory	Income Fund due Endowment Fund	Endowment Fund due Income Fund
1901-2	A. C. 396-644-752 Latah County	847.34	.....
	A. C. 397-630 Shoshone County	459.32	.....
1903-4	A. C. 24 L. S. C. and lease Boise County	334.54	.....
	A. C. 24 L. S. C. and lease Kootenai County	252.96	.....
1905-6	Refund Int. L. S. C. 9497 paid by End. warrant	7.00	.....
	A. C. 545 S. D. Bonds No. 13 Bingham Co.	100.00	.....
1907-8	Errors in recording col- lection	60.00	.....
1909-10	Errors in recording col- lections	286.50	.....
1911-12	Errors in recording col- lections .....	.01	.....
1915-16	Errors in recording col- lections .....	.02	.....
1917-18	Errors in recording col- lections .....		.01
	Timber Trespass....	1,035.50	.....
	Total	3,383.19	.01
	Net Income Fund due Endowment Fund		3,383.18
		3,383.19	3,383.19

Record Reference to Audit Corrections Between
NORMAL SCHOOL ENDOWMENT AND ENDOWMENT INCOME FUNDS
and the
SCHOOL OF SCIENCE ENDOWMENT AND ENDOWMENT INCOME FUNDS
At the Close of the Biennium 1917-1918

SCHOOL OF SCIENCE DUE NORMAL SCHOOL		NORMAL SCHOOL DUE SCHOOL OF SCIENCE	
Date	Explanatory	Inc. Fund	Inc. Fund
		End. Fund	Inc. Fund
1901-2	Shoshone County L. S. C. Leases .....	.....	1,623.60
1907-8	A. C. 20 L. S. C. .....	.....	99.36
	A. C. 272 S. D. Bonds .....	.....	92.50
	A. C. 272 Mortgage Loans .....	.....	139.50
	A. C. 481 S. D. Bonds No. 1 Washington County .....	.....	250.00
	A. C. 647 S. D. Bonds No. 17 Kootenai County .....	.....	315.00
1915-16	A. C. 708 Lease 4634 .....	.....	72.00
1917-18	S. S. 17 Lease 4634 .....	.....	72.00
	S. S. 182 Lease 6776 .....	.....	102.00
	S. S. 303 Lease 4634 .....	.....	132.00
	S. S. 92 L. S. C. 9318-9404 .....	.....	38.58
	S. S. 271 Mortgage Loan--Error distribution .....	.....	35.00
		22.36	747.94
	Totals	22.36	1,623.60
	Net Normal Endowment due to School of Science Endowment	1,601.24	
	Net School of Science Income due to Normal School Income		147.94
		1,623.60	747.94
			1,623.60
			747.94

SCHEDULE 23

Record Reference to Audit Corrections Between
NORMAL SCHOOL ENDOWMENT AND ENDOWMENT INCOME FUNDS
 and the
UNIVERSITY ENDOWMENT AND ENDOWMENT INCOME FUNDS
 At the Close of the Biennium 1917-1918

Date	Explanatory	UNIVERSITY		NORMAL SCHOOL	
		DUE NORMAL SCHOOL	Inc. Fund	End. Fund	Inc. Fund
1905-6	Idaho County—L. S. C. and Leases .....	.....	.20	.....	.....
1907-8	A. C. 167 L. S. C. 6325	20.00	20.40	.....	.....
	A. C. 443 L. S. C. 9629-30	50.00	51.00	.....	.....
	A. C. 528 L. S. C. 9631-2	40.00	40.80	.....	.....
1909-10	A. C. 91 L. S. C. 9799	40.00	38.40	.....	.....
1911-12	A. C. 682 S. D. Bonds No. 31 Cassia County .....	.....	.....	362.50	362.50
1913-14	A. C. 530 S. D. Bonds No. 31 Cassia County .....	.....	.....	750.00	450.00
1917-18	Loan 2369 By University Warrant 21773 .....	.....	.....	.....	15.00
	Loan 2369 J. V. 312 .....	.....	.....	.....	.....
	Loan 2325 Normal Warrant 21851	3,000.00	.....	.....	.....
	S. S. 139 Mortgage Loan (June) .....	.....	.....	.....	.....
	Totals	3,150.00	150.80	1,200.00	740.00
	Net University Endowment due to .....	.....	.....	1,950.00	.....
	Normal School Endowment .....	.....	.....	589.20	.....
	Net Normal School Income due to .....	.....	.....	.....	740.00
	University Income .....	.....	.....	3,150.00	740.00

Record Reference to Audit Corrections Between
NORMAL SCHOOL ENDOWMENT AND ENDOWMENT INCOME FUNDS
 and the
CHARITABLE INSTITUTIONS ENDOWMENT and ENDOWMENT INCOME FUNDS
 At the Close of the Biennium 1917-1918

Date	Explanatory	CHARITABLE INST'NS DUE NORMAL SCHOOL End. Fund	CHARITABLE INST'NS DUE CHARITABLE INST'NS Inc. Fund	NORMAL SCHOOL DUE CHARITABLE INST'NS End. Fund	NORMAL SCHOOL DUE CHARITABLE INST'NS Inc. Fund
1905-6	A. C. 715 Loan No. 179	6,000.00	297.50	.....	12.50
1915-16	A. C. 963 S. D. Bonds No. 38 Washington County	.....	.....	.....	25.00
1917-18	S. S. 21 S. D. Bonds No. 1 Washington County	.....	.....	.....	.....
	Totals	6,000.00	297.50	.....	37.50
	Net Charitable Institutions Endowment due to			6,000.00	
	Normal School Endowment				260.00
	Net Charitable Institutions Income due to				
	Normal School Income	6,000.00	297.50	6,000.00	297.50

SCHEDULE 25

Record Reference to Audit Corrections Between
NORMAL SCHOOL ENDOWMENT AND ENDOWMENT INCOME FUNDS
 and the
INSANE ASYLUM ENDOWMENT AND ENDOWMENT INCOME FUNDS
 At the Close of the Biennium 1917-1918

Date	Explanatory	INSANE ASYLUM		NORMAL SCHOOL	
		DUE NORMAL SCHOOL	Inc. Fund	End. Fund	Inc. Fund
1909-10	A. C. 148 Lease 216-09			24.00	
1911-12	A. C. 169 Lease 932			12.00	
1915-16	Loan 3020 Warrant drawn on N. S. in error	2,500.00			
1917-18	S. S. 373 Lease 529			150.00	
		2,500.00		186.00	
Totals					
Net Insane Asylum Endowment due to				2,500.00	
Normal School Endowment					186.00
Net Insane Asylum Income due to					
Normal School Income					
		2,500.00		186.00	
				2,500.00	
					186.00

SCHEDULE 26

Record Reference to Audit Corrections Between
NORMAL SCHOOL ENDOWMENT AND ENDOWMENT INCOME FUNDS
 and the
PENITENTIARY ENDOWMENT AND ENDOWMENT INCOME FUNDS
 At the Close of the Biennium 1917-1918

Date	Explanatory	PENITENTIARY		NORMAL SCHOOL	
		DUE NORMAL SCHOOL	End. Fund	Due PENITENTIARY	Inc. Fund
1917-18	Normal School Loan 2242 Renewed from Penitentiary	.....	.....	1,500.00	.....
	No. 653-4 .....	.....	.....	.....	.....
	Net Normal School Endowment due	.....	.....	.....	.....
	Penitentiary Endowment .....	.....	.....	1,500.00	.....

SCHEDULE 27

Record Reference to Audit Corrections Between
NORMAL SCHOOL ENDOWMENT AND ENDOWMENT INCOME FUNDS
 and the
PUBLIC BUILDINGS ENDOWMENT AND ENDOWMENT INCOME FUNDS

At the Close of the Biennium 1917-1918

Date	Explanatory	PUBLIC BUILDINGS		NORMAL SCHOOL	
		DUE NORMAL SCHOOL	Inc. Fund	DUE PUBLIC BUILDINGS	Inc. Fund
End. Fund	Inc. Fund	End. Fund	Inc. Fund	End. Fund	Inc. Fund
1903-4	Fremont County L. S. C. and Leases	.....	12.00	.....	.....
1905-6	Public Bldgs. Warrant drawn on N. S. in error	.....	.....	.....	32.00
1917-18	S. S. 76—L. S. C. 10822	.....	.....	19.37	37.84
	S. S. 325 L. S. C. 10890 to 97	.....	.....	800.00	43.18
	S. S. 374 L. S. C. 10890 to 93	.....	.....	93.60	219.02
	S. S. 420 L. S. C. 10894 to 97	.....	.....	86.40	202.16
	S. S. 435 L. S. C. 10322	.....	.....	19.11	36.69
	
		.....	12.00	.....	1,018.48
	Totals	.....	12.00	.....	1,018.48
	Net Normal School Endowment due to	.....	.....	.....	570.89
	Public Buildings Endowment	.....	1,006.48	.....	570.89
	Net Normal School Income due to	.....	.....	.....	570.89
	Public Buildings Income	.....	.....	.....	570.89
		.....	.....	.....	570.89

SCHEDULE 28

Record Reference to Audit Corrections Between
NORMAL SCHOOL ENDOWMENT AND ENDOWMENT INCOME FUNDS
 and the
GENERAL FUND

At the Close of the Biennium 1917-1918

Date	Explanatory	GENERAL FUND		NORMAL SCHOOL	
		DUE NORMAL SCHOOL	End. Fund	DUE GENERAL FUND	Inc. Fund
1913-14	A. C. 529 L. S. C. 12562 Net Normal School Endowment due to General Fund	.....	36.75	.....	36.75

SCHEDULE 29

**Record Reference to Audit Corrections Between
SCHOOL OF SCIENCE ENDOWMENT FUND
and the
SCHOOL OF SCIENCE INCOME FUND
At the Close of the Biennium 1917-1918**

Date	Explanatory	Income Due Endowment	Endowment Due Income
1901-2	Canyon County error in deposit	4.47	.....
	Latah Co. commissions deducted from Prin.	69.92	.....
	Nez Perce Co. commissions deducted from Principal	45.75	.....
	Shoshone Co. commissions deducted from Principal	256.37	.....
1903-4	Transfer from Income		192.22
	Kootenai Co. commissions deducted from Principal	335.02	.....
	Shoshone Co. commissions deducted from Principal	107.77	.....
	Error in deposits		425.29
1907-8	Errors in recording collections	50.00	.....
1909-10	Errors in recording collections	50.00	.....
1917-18	Timber Trespass	167.00	.....
	Totals	1,086.30	617.51
	Net Income due Endow.		468.79
		1,086.30	1,086.30

Record Reference to Audit Corrections Between
SCHOOL OF SCIENCE ENDOWMENT AND ENDOWMENT INCOME FUNDS
 and the
UNIVERSITY ENDOWMENT AND ENDOWMENT INCOME FUNDS

At the Close of the Biennium 1917-1918

Date	Explanatory	UNIVERSITY		SCHOOL OF SCIENCE	
		DUE SCHOOL OF SCIENCE		DUE UNIVERSITY	
		End. Fund	Inc. Fund	End. Fund	Inc. Fund
1903-4	Error in deposit of Investment Collections			6.40	
1905-6	A. C. 18-267-445-638 Loan No. 217			70.00	
	A. C. 336-552-658 Loan 220			118.25	
1907-8	A. C. 21-252-413-647 Loan No. 217			70.00	
	A. C. 67-252 Loan No. 220			56.00	
1909-10	A. C. 91 L. S. C. 9262			19.00	
	A. C. 303 S. D. Bonds No. 38 Boise County			700.00	
	A. C. 662 S. D. Bonds No. 37 Canyon County			75.00	
	A. C. 357 State Bonds 1-60			1,260.00	
	A. C. 81-282 Loan No. 217			500.00	
	A. C. 375 Loan No. 220			800.00	
	A. C. 440-631-25 State Bonds 1 to 60			117.00	
1911-12	A. C. 263 S. D. Bonds No. 19 Ada County			3,000.00	
	A. C. 263 S. D. Bonds No. 1 Cassia County			25.00	
	A. C. 566 S. D. Bonds No. 3 Kootenai County			150.00	
	A. C. 681 S. D. Bonds No. 1 Washington County			75.00	
1913-14	A. C. 147 S. D. Bonds No. 19 Ada County			250.00	
	A. C. 170-212 S. D. Bonds No. 16 Canyon County			25.00	
				75.00	

SCHEDULE 30 (Continued)
SCHOOL OF SCIENCE

UNIVERSITY

DUE SCHOOL OF SCIENCE
End. Fund Inc. Fund

Date	Explanatory	DUE SCHOOL OF SCIENCE End. Fund	DUE UNIVERSITY Inc. Fund
9/17-18	S. S. 326 S. D. Bonds No. 1 Cassia County	150.00	.....
	S. S. 366 S. D. Bonds A. C. 2207	50.00	.....
	S. S. 366 S. D. Bonds A. C. 2207 .....	.....	10.00
	Totals	2,019.00	2,642.81
	Net School of Science Endowment due to University Endowment	981.00	.....
	Net University Income due to School of Science Income .....	.....	2,452.81
		<u>3,000.00</u>	<u>2,642.81</u>
			<u>3,000.00</u>

Record Reference to Audit Corrections Between
CHARITABLE INSTITUTIONS ENDOWMENT and ENDOWMENT INCOME FUNDS
 and the
SCHOOL OF SCIENCE ENDOWMENT AND ENDOWMENT INCOME FUNDS

At the Close of the Biennium 1917-1918

Date	Explanatory	CHARITABLE INST'NS			SCHOOL OF SCIENCE		
		DUE SCHOOL OF SCIENCE			DUE CHARITABLE INST'NS		
		End. Fund	Inc. Fund	E nd. Fund	Inc. Fund	Inc. Fund	E nd. Fund
1905-6	Endowment warrants paid by Industrial School Endowment fund					1,450.00	
1907-8	A. C. 497 S. D. Bonds No. 37 Canyon County						295.80
1909-10	A. C. 485 S. D. Bonds No. 21 Fremont County						41.67
1915-16	Charitable Inst. Loan 1895 paid by School of Science Warrant	1,000.00					92.40
1917-18	S. S. 4 L. S. C. 10483-89					1,590.00	
							429.87
Totals		1,000.00					
Net School of Science Endowment due to Charitable Institutions Endowment			590.00				
Net School of Science Income due to Charitable Institutions Income				429.87			
		1,590.00			429.87		
						1,590.00	429.87

SCHEDULE 32

Record Reference to Audit Corrections Between
SCHOOL OF SCIENCE ENDOWMENT AND ENDOWMENT INCOME FUNDS
 and the
PUBLIC BUILDINGS ENDOWMENT AND ENDOWMENT INCOME FUNDS
 At the Close of the Biennium 1917-1918

Date	Explanatory	PUBLIC BUILDING		SCHOOL OF SCIENCE	
		DUE SCHOOL OF SCIENCE	End. Fund	Inc. Fund	End. Fund
1917-18	S. S. 598 L. S. C. 10805	.....	.....	11.66	22.39

SCHEDULE 33

**Record Reference to Audit Corrections Between
UNIVERSITY ENDOWMENT FUND
and the
UNIVERSITY ENDOWMENT INCOME FUND
At the Close of the Biennium 1917-1918**

Date	Explanatory	Income due Endowment	Endowment due Income
1891-92	Ada Co. Interest deposited in End. Fund .....	.....	797.19
	Apportionment paid from End. Fund	682.05	.....
1893-94	Apportionment paid from End. Fund	2,302.39	.....
	Interest credit to Endowment .....	.....	2,187.25
	Error in credit L. S. C. Interest .....	.....	1,446.28
	Apportionment paid from End. Fund	1,405.19	.....
1897-98	L. S. C. Interest deposited in Endowment .....	.....	2,079.70
	Apportionment paid from End. Fund	983.06	.....
1899-00	Earnings deposited in Endow. Fund ....	.....	2,496.60
	Canyon County L. S. C. ....	.....	.30
1901-2	Interest deposited as Endowment .....	.....	159.53
	L. S. C. Interest deposited as Endow. ....	.....	7,850.22
	Apportionment made from End. Fund....	4,188.31	.....
1903-4	L. S. C. Interest deposited as Endow. ....	.....	1,150.29
	Apportionment made from End. Fund....	9,270.29	.....
1907-8	Error in recording collections .....	.....	20.00
1911-12	Interest on Loan 357 trans to Charitable Loan 554 .....	.....	17.00
1913-14	Errors in recording collections	12.90	.....
1915-16	Errors in recording collections	16.99	.....
1917-18	Errors in recording collections .....	.....	51.02
	Totals	18,861.18	18,255.38
	Net amount Income due to Endowment		605.80
		18,861.18	18,861.18

SCHEDULE 34

**Record Reference to Audit Corrections Between
 UNIVERSITY ENDOWMENT FUND
 and the
 UNIVERSITY BUILDING FUND
 At the Close of the Biennium 1917-1918**

Date	Explanatory	UNIVERSITY BUILDING	DUE UNIVERSITY
1897-98	Payments on Land Sale Certificates credited in error to University "Building Fund"	95.05	

SCHEDULE 35

**Record Reference to Audit Corrections Between
 UNIVERSITY ENDOWMENT and ENDOWMENT INCOME FUNDS
 and the
 SUSPENSE FUND
 At the Close of the Biennium 1917-1918**

Date	Explanatory	UNIVERSITY FUNDS	DUE SUSPENSE FUND	End. Fund Inc. Fund
1917-18	S. S. 188 L. S. C. Overpayment ..	17.22		4.86

SCHEDULE 36

Record Reference to Audit Corrections Between
UNIVERSITY ENDOWMENT AND ENDOWMENT INCOME FUNDS
 and the
CHARITABLE INSTITUTIONS ENDOWMENT and ENDOWMENT INCOME FUNDS

At the Close of the Biennium 1917-1918

Date	Explanatory	CHARITABLE INST'NS		UNIVERSITY	
		Due UNIVERSITY Inc. Fund	End. Fund	Due CHARITABLE INST'NS Inc. Fund	End. Fund
1907-8	A. C. 28-65 L. S. C. 9860 to 65	1,391.00	124.31	.....	.....
1909-10	A. C. 91-136-238-439-475-552-484-67 L. S. C. 9860 to 65	1,438.00	536.74	.....	23.75
1911-12	A. C. 485 S. D. Bonds No. 11 Shoshone County Charitable Inst. Loan 554 trans. from Univ. Loan 357 (See End. Inc. Acct. Schedule 33 for \$17.00)	3,017.00	.....	.....	.....
1913-14	A. C. 146-149-169-448-496-543 L. S. C. 9860 to 65 A. C. 102-147-211-243-507-565-601-642 (L. S. C. 9860 9861-2-3-5)	503.00	375.60	.....	74.20
1915-16	A. C. 112-175-308-657-708-740-777 (L. S. C. 9860-1-2-3-5) A. C. 812 L. S. C. 9864	558.00	351.54	.....	3,017.00
1917-18	A. C. 531 Mortgage Loan 357 A. C. 858 S. D. Bonds No. 11 Shoshone County S. S. 1-32-82-147-167-324-332-378-387-396 L. S. C. 9860 9861-2-3-5 A. C. 166-427 L. S. C. 7565	503.00	258.18	1,100.00 1,000.00	1,000.00 23.75
	Totals	823.00	240.67	63.70	44.31
	Net Charitable Institutions Endowment due to University Endowment	8,233.00	1,887.04	5,180.70	166.01
	Net Charitable Institutions Income due to University Income			3,052.30	1,721.03
					1,887.04
		8,233.00	1,887.04	8,233.00	1,887.04

SCHEDULE 37

Record Reference to Audit Corrections Between
 UNIVERSITY ENDOWMENT AND ENDOWMENT INCOME FUNDS
 and the
 INSANE ASYLUM ENDOWMENT AND ENDOWMENT INCOME FUNDS
 At the Close of the Biennium 1917-1918

Date	Explanatory	INSANE ASYLUM		UNIVERSITY	
		DUE UNIVERSITY End. Fund	Inc. Fund	DUE INSANE ASYLUM End. Fund	Inc. Fund
1907-8	A. C. 412 L. S. C. 8943		27.00		12.50
1911-12	A. C. 295 S. D. Bonds No. 33 Twin Falls County				
1915-16	A. C. 264 L. S. C. 12880			2.00	
1917-18	S. S. 387 L. S. C. 9873			396.00	5.94
					18.44
	Totals		27.00	398.00	
	Net University Endowment due to				
	Insane Asylum Endowment				
	Net Insane Asylum Income due to				
	University Income				8.56
					27.00
				398.00	
					27.00

Record Reference to Audit Corrections Between
 UNIVERSITY ENDOWMENT AND ENDOWMENT INCOME FUNDS
 and the
 PENITENTIARY ENDOWMENT AND ENDOWMENT INCOME FUNDS
 At the Close of the Biennium 1917-1918

Date	Explanation	PENITENTIARY		UNIVERSITY	
		DUE PENITENTIARY End. Fund	Inc. Fund	DUE PENITENTIARY End. Fund	Inc. Fund
1909-10	A. C. 370 L. S. C. 12496	136.00			
1915-16	University Loan 1881 paid by Penitentiary Warrant			2,100.00	
Totals		136.00		2,100.00	
Net Amount University Endowment due		1,964.00			
Penitentiary Endowment					
		2,100.00		2,100.00	

SCHEDULE 39

**Record Reference to Audit Corrections Between
UNIVERSITY ENDOWMENT and ENDOWMENT INCOME FUNDS
and the
PUBLIC BUILDINGS ENDOW. and ENDOW. INCOME FUNDS
At the Close of the Biennium 1917-1918**

Date	Explanatory	PUBLIC BUILDINGS DUE UNIVERSITY	
		End. Fund	Inc. Fund
1917-18	S. S. 307 Lease No. 13 .....	.....	64.00

SCHEDULE 40

**Record Reference to Audit Corrections Between
CHARITABLE INSTITUTIONS ENDOWMENT FUND
and the
CHARITABLE INSTITUTIONS INCOME FUND
At the Close of the Biennium 1917-1918**

Date	Explanatory	Income	Endowment
		due Endowment	due Income
1901-2	Interest Deposit—Latah County	561.07	.....
	Interest Deposit—Shoshone County	24.20	.....
1903-4	Interest Deposit—Boise County	748.86	.....
	Interest Deposit—Kootenai County	182.62	.....
1907-8	A. C. 548 S. D. Bonds (100.00) Mortgage Loans (175.00) .....	.....	275.00
1909-10	A. C. 662 S. D. No. 7 Bonds Blaine Co. A. C. 26-56-386-415 Errors in recording collections	500.00	.....
	Totals	2,016.75	575.60
	Net due from Income to Endow. Fund....	.....	1,441.15
		2,016.75	2,016.75

Record Reference to Audit Corrections Between

CHARITABLE INSTITUTIONS ENDOWMENT and ENDOWMENT INCOME FUNDS

INSANE ASYLUM ENDOWMENT AND ENDOWMENT INCOME FUNDS

At the Close of the Biennium 1917-1918

SCHEDULE 41

Date	Explanatory	INSANE ASYLUM		CHARITABLE INST'NS DUE INSANE ASYLUM End. Fund	
		Inc.	Fund	Inc.	Fund
1905-6.	A. C. 467 Error in Deposit			52.26	
1907-8	A. C. 252 S. D. Bonds No. 38 Washington County			12.50	
1909-10	A. C. 121-315 S. D. Bonds No. 11 Bingham County			50.00	
	A. C. 303 S. D. Bonds No. 38 Washington County			12.50	
1911-12	A. C. 147 S. D. Bonds No. 38 Washington County			12.50	
	A. C. 295-497-682 S. D. Bonds No. 1 Washington Co.			750.00	
	A. C. 496 L. S. C. 10728	416.69			
1913-14	A. C. 179 S. D. Bonds No. 11 Bingham County			25.00	
	A. C. 786 S. D. Bonds No. 38 Washington County			12.50	
	A. C. 339-32 S. D. Bonds No. 1 Washington County			500.00	
	A. C. 379 S. D. Bonds No. 4 Bannock County				125.00
1915-16	A. C. 176-412-916 S. D. Bonds No. 1 Washington Co.			1,000.00	
	A. C. 916 S. D. Bonds No. 11 Bonneville County			25.00	
	A. C. 739 S. D. Bonds No. 38 Washington County			12.50	
	A. C. 842 Mortgage Loan 535			40.71	
	S. S. 567 Loan 300			75.00	
	S. S. 68-179 S. D. Bonds No. 38 Washington County			27.08	
	S. S. 153 S. D. Bonds No. 1 Washington County			250.00	
	S. S. 466 Loan 1858			150.00	
	Totals			2,857.55	
	Net Insane Asylum Endowment due to Charitable Institutions Endowment			1,916.69	
	Net Insane Asylum Income due to Charitable Institutions Income				2,582.55
					2,857.55

SCHEDULE 42

**Record Reference to Audit Corrections Between
CHARITABLE INSTITUTIONS ENDOWMENT and ENDOWMENT INCOME FUNDS
and the
PENITENTIARY ENDOWMENT AND ENDOWMENT INCOME FUNDS
At the Close of the Biennium 1917-1918**

PENITENTIARY		CHARITABLE INSTNS	
Date	Explanatory	DUE CHARITABLE INSTNS	DUE PENITENTIARY
		End. Fund	Inc. Fund
1909-10	A. C. 485 Mortgage Loan 237 A. C. 662 S. D. Bonds No. 40 Canyon County	35.00	45.50
1917-18	S. S. 592 Lease 478 S. S. 595 Lease 6479	5.52	12.00
	Totals	40.52	57.50
	Net Amount Charitable Institution Income due Penitentiary Income	16.98	57.50

Record Reference to Audit Corrections Between
CHARITABLE INSTITUTIONS ENDOWMENT and ENDOWMENT INCOME FUNDS
and the
PUBLIC BUILDINGS ENDOWMENT AND ENDOWMENT INCOME FUNDS
At the Close of the Biennium 1917-1918

Date	Explanatory	PUBLIC BUILDINGS		CHARITABLE INSTNS	
		DUE CHARITABLE INSTNS	Inc. Fund	Due Public Buildings	Inc. Fund
End. Fund	Inc. Fund	End. Fund	Inc. Fund	End. Fund	Inc. Fund
1907-8	A. C. 28 L. S. C. 9933-4-5	720.00	33.60	92.00	71.76
1911-12	A. C. 209 L. S. C. 9907	.....	61.56	.....	.....
1917-18	S. S. 601 L. S. C. 11693-4-5	27.00	.....	92.00	38.64
	S. S. 34 L. S. C. 9907	.....	.....	61.40	119.76
	S. S. 45 L. S. C. 9932-10730	.....	.....	9.93	22.44
	S. S. 63 L. S. C. 6773	.....	.....	.....	.....
		747.00	95.16	255.33	252.60
Totals				491.67	
Net Public Buildings Endowment due to Charitable Institutions Endowment					
Net Charitable Institutions Income due to Public Buildings Income		157.44			
				747.00	252.60
					252.60

SCHEDULE 44

**Record Reference to Audit Corrections Between
INSANE ASYLUM ENDOWMENT FUND
and the
INSANE ASYLUM INCOME FUND
At the Close of the Biennium 1917-1918**

Date	Explanatory	Income due Endowment	Endowment due Income
1901-2	Errors in County Collections .....	.....	126.33
1903-4	Errors in County Collections .....	.....	326.69
1907-8	Errors in Recording Collections .....	.....	30.24
1910-11	Errors in Recording Collections	8.00	.....
1917-18	S. S. 276 L. S. C. 16718-19-26 .....	.....	36.52
	S. S. 60-240 Timber Trespass	242.00	.....
	S. S. 308 Mineral Lease	360.00	.....
	Totals	610.00	519.78
	Net amount of Income due Endowment		90.22
		610.00	610.00

SCHEDULE 45

Record Reference to Audit Corrections Between
INSANE ASYLUM ENDOWMENT AND ENDOWMENT INCOME FUNDS
and the
PENITENTIARY ENDOWMENT AND ENDOWMENT INCOME FUNDS
At the Close of the Biennium 1917-1918

Date	Explanatory	PENITENTIARY DUE INSANE ASYLUM	INSANE ASYLUM DUE PENITENTIARY
		End. Fund	Inc. Fund
1917-18	Correcting J. V. 312 Loans 1754-2382 S. S. 552 Loan 1858	600.00 250.00 <hr/> 850.00	..... ..... <hr/>850.00
	Totals		
	Net Penitentiary Endowment due to Insane Asylum Endowment		850.00
		<hr/> 850.00	<hr/> 850.00

SCHEDULE 46

Record Reference to Audit Corrections Between
INSANE ASYLUM ENDOWMENT AND ENDOWMENT INCOME FUNDS

and the

GENERAL FUND**At the Close of the Biennium 1917-1918**

Date	Explanatory	GENERAL FUND		INSANE ASYLUM DUE INSANE ASYLUM	
		End. Fund	Inc. Fund	End. Fund	Inc. Fund
1911-12	Sales and Interest Blackfoot Asylum Lands .....	.....	.....	7,895.70	141.78
1913-14	Sales and Interest Blackfoot Asylum Lands .....	.....	.....	.....	471.92
1917-18	Sales and Interest Blackfoot Asylum Lands .....	.....	.....	625.00	138.19
	
		.....	.....	8,520.70	751.89
Totals					
Net Amount Insane Asylum Endowment due				8,520.70	
General Fund .....				.....
Net Amount Insane Asylum Income due				751.89	
General Fund .....				.....
				9,272.69	
				
				8,520.70	751.89

SCHEDULE 47

**Record Reference to Audit Corrections Between
 PENITENTIARY ENDOWMENT FUND
 and the
 PENITENTIARY ENDOWMENT INCOME FUND
 At the Close of the Biennium 1917-1918**

Date	Explanatory	Income due Endowment	Endowment due Income
1901-2	Latah County Commission deducted from Endowment	224.64	.....
	Nez Perce County Commission deducted from Endowment	4.25	.....
	Shoshone County Commissions deducted from Endowment	57.05	.....
	Leases—Error in recording .....	.....	40.00
1903-4	Kootenai County Commission deducted from Endowment	45.71	.....
	Latah County Commission deducted from Endowment	15.91	.....
	Leases—Error in recording .....	.....	19.80
1911-12	Interest—Loan 341 Trans. to No. 661....	.....	2.00
	Error in recording collections	5.00	.....
1915-16	Error in Recording Collections	2.00	.....
1917-18	S. S. 166 L. S. C. 2496	4.48	.....
	Totals	359.04	61.80
	Net amount Income due End. Fund .....	.....	297.24
		359.04	359.04

SCHEDULE 48

**Record Reference to Audit Corrections Between
 PUBLIC SCHOOL INCOME FUND
 and the
 CAREY ACT TRUST FUND
 At the Close of the Biennium 1917-1918**

Date	Explanatory	CAREY ACT TRUST FUND DUE PUBLIC SCHOOL
1915-16	Interest on State Bonds	202.73

SCHEDULE 49

**Record Reference to Audit Corrections Between
PUBLIC BUILDING ENDOWMENT FUND
and the
STATE GENERAL FUND**

At the Close of the Biennium 1917-1918

Date	Explanatory	PUBLIC BUILDING	
		DUE GENERAL FUND End. Fund	INC. FUND
1917-18	S. S. 362 L. S. C. 2176 .....	.....	29.50 ,

EXHIBIT 1

**Audit Corrections Between Funds
PUBLIC SCHOOL ENDOWMENT FUND
In Account With Other Funds
At the Close of the Biennium 1917-1918**

FUND	Schedule Reference	Due Pub. School End. From Other Funds	Due Other Funds From Pub. School End.
Public School Income	1	.....	1,387.35
University Endowment	5	.....	6,111.63
Normal School Endowment	3	.....	2,873.35
Insane Asylum Endowment	7	11,969.60	.....
School of Science Endowment	4	30,253.79	.....
Public Buildings Endowment..	9	95.37	.....
Charitable Inst'ns Endowment	6	4,757.82	.....
Penitentiary	8	.....	1,866.15
Agricultural Col. Endowment	2	.....	1,392.44
State General Fund	10	.....	1,132.96
Totals		47,076.58	14,763.88
Net due Public School End. From Other Funds			32,312.70
		47,076.58	47,076.58

EXHIBIT 1-A

Audit Corrections Between Funds
PUBLIC SCHOOL ENDOWMENT INCOME FUND
In Account With Other Funds
At the Close of the Biennium 1917-1918

FUND	Schedule Reference	Due Pub School Inc. From Other Funds	Due Other Funds From Pub. School. Inc.
Public School Endowment	1	1,387.35	.....
University Income	5	.....	4,069.15
Normal School Income	3	.....	3,247.00
School of Science Income	4	.....	2,546.54
Charitable Institutions Income	6	616.49	.....
Insane Asylum Income	7	1,564.81	.....
Agricultural College Income....	2	.....	795.82
Public Buildings Income	9	.....	195.54
Penitentiary Income	8	.....	286.53
Carey Act Trust	48	202.73	.....
State General Fund	10	.....	292.49
Totals		3,771.38	11,433.07
Net due Other Funds from Public School Income Fund		7,661.69	
		11,433.07	11,433.07

EXHIBIT 2

Audit Corrections Between Funds
AGRICULTURAL COLLEGE ENDOWMENT FUND
In Account With Other Funds
At the Close of the Biennium 1917-1918

FUND	Schedule Reference	Due Ag. Col. End. From Other Funds	Due Other Funds From Ag. Col. End.
Agricultural College Income....	12	1,502.11	.....
University Endowment	15	10,916.78	.....
Insane Asylum Endowment	17	.....	2,494.40
Penitentiary Endowment	18	520.50	.....
Normal School Endowment	13	.....	4,019.91
Public School Endowment	2	1,392.44	.....
Charitable Institutions Endow.	16	.....	307.44
School of Science Endowment	14	16.86	.....
Totals		14,348.69	6,821.75
Net due Agric. Col. End. Fund From Other Funds .....		.....	7,526.94
		14,348.69	14,348.69

EXHIBIT 2-A

**Audit Corrections Between Funds
AGRICULTURAL COLLEGE ENDOWMENT INCOME FUND
In Account With Other Funds
At the Close of the Biennium 1917-1918**

FUND	Schedule Reference	Due Ag. Col. Inc. Fund From Other Funds	Due Other Funds From Ag. Col. Inc. Fund
Agric. College Endowment	12	.....	1,502.11
Public School Income	2	795.82	.....
University Income	15	1,090.14	.....
Insane Asylum Income	17	.....	583.52
Char. Institutions Income	16	270.65	.....
Normal School Income	13	.....	17.94
Penitentiary Income	18	396.27	.....
School of Science Income	14	18.99	.....
State General Fund	19	.....	84.25
Totals		2,571.87	2,187.82
Net due Agric. Col. Inc. Fund From Other Funds			384.05
		2,571.87	2,571.87

EXHIBIT 3

**Audit Corrections Between Funds
NORMAL SCHOOL ENDOWMENT FUND
In Account With Other Funds
At the Close of the Biennium 1917-1918**

FUND	Schedule Reference	Due Normal School End. From Other Funds	Due Other Funds From Normal School End.
Normal School Income	21	3,383.18	.....
Public School Endowment	3	2,873.35	.....
School of Science Endowment	22	.....	1,601.24
Public Building Endowment..	27	.....	1,006.48
Charitable Institutions Endow.	24	6,000.00	.....
University Endowment	23	1,950.00	.....
Agricultural College Endow....	19	4,019.91	.....
Insane Asylum Endowment....	25	2,500.00	.....
Penitentiary Endowment	26	.....	1,500.00
State General Fund	28	.....	36.75
Totals		20,726.44	4,144.47
Net due Normal School Endow. Fund from other funds			16,581.97
		20,726.44	20,726.44

EXHIBIT 3-A

Audit Corrections Between Funds
NORMAL SCHOOL ENDOWMENT INCOME FUND
In Account With Other Funds
At the Close of the Biennium 1917-1918

FUND	Schedule Reference	Due Normal School Inc. From Other Funds	Due Other Funds From Normal School Inc.
Normal School Endowment	21	.....	3,383.18
Public School Income	3	3,247.00	.....
University Income	23	.....	589.20
Public Building Income	27	.....	570.89
Charitable Institutions Income	24	260.00	.....
School of Science Income	22	147.94	.....
Insane Asylum Income	25	186.00	.....
Agricultural College Income....	13	17.94	.....
Totals		3,858.88	4,543.27
Net due to Other Funds from Normal School Income fund		684.39	
		4,543.27	4,543.27

EXHIBIT 4

Audit Corrections Between Funds
SCHOOL OF SCIENCE ENDOWMENT FUND
In Account With Other Funds
At the Close of the Biennium 1917-1918

FUND	Schedule Reference	Due Sch. Science End. From Other Funds	Due Other Funds From Sch. Science End.
School of Science Income	29	468.79	.....
Normal School Endowment	22	1,601.24	.....
Public School Endowment	4	.....	30,253.79
Charitable Institutions Endow.	31	.....	590.00
University Endowment	30	.....	981.00
Public Buildings Endowment..	32	.....	11.66
Agric. College Endowment	14	.....	16.86
Totals		2,070.03	31,853.31
Net due Other Funds from School of Science End. Fund		29,783.28	
		31,853.31	31,853.31

EXHIBIT 4-A

Audit Corrections Between Funds
SCHOOL OF SCIENCE ENDOWMENT INCOME FUND
In Account With Other Funds
At the Close of the Biennium 1917-1918

FUND	Schedule Reference	Due Sch. Science Inc. From Other Funds	Due Other Funds From Sch. Science Inc.
School of Science Endowment	29	.....	468.79
Public School Income	4	2,546.54	.....
University Income	30	2,452.81	.....
Normal School Income	22	.....	147.94
Charitable Institutions Income	31	.....	429.87
Public Buildings Income	32	.....	22.39
Agricultural College Income....	14	.....	18.99
Totals		4,999.35	1,087.98
Net due School of Science Income Fund from other funds			3,911.37
		4,999.35	4,999.35

EXHIBIT 5

Audit Corrections Between Funds
UNIVERSITY ENDOWMENT FUND
In Account With Other Funds
At the Close of the Biennium 1917-1918

FUND	Schedule Reference	Due University End. From Other Funds	Due Other Funds From University End.
University Income	33	605.80	.....
University Building Fund	34	95.05	.....
Public School Endowment	5	6,111.63	.....
Agricultural Col. Endowment	15	.....	10,916.78
Normal School Endowment	23	.....	1,950.00
Charitable Inst'n's Endow.	36	3,052.30	.....
School of Science Endowment	30	981.00	.....
Penitentiary Endowment	38	.....	1,964.00
Insane Asylum Endowment	37	.....	398.00
Suspense (overpayment)	35	.....	17.22
Totals		10,845.78	15,246.00
Net due Other Funds from University Endowment fund		4,400.22	
		15,246.00	15,246.00

EXHIBIT 5-A

Audit Corrections Between Funds
UNIVERSITY ENDOWMENT INCOME FUND
In Account With Other Funds
At the Close of the Biennium 1917-1918

FUND	Schedule Reference	Due Univ. End. Inc. From Other Funds	Due Other Funds From Univ. End. Inc.
University Endowment	33	.....	605.80
Public School Income	5	4,069.15	.....
Agricultural College Income....	15	.....	1,090.14
Normal School Income	23	589.20	.....
School of Science Income	30	.....	2,452.81
Insane Asylum Income	37	8.56	.....
Charitable Institutions Income	36	1,721.03	.....
Public Buildings Income	39	64.00	.....
Suspense	35	.....	4.86
Totals		6,451.94	4,153.61
Net due University Income Fund from Other Funds			2,298.33
		6,451.94	6,451.94

EXHIBIT 6

Audit Corrections Between Funds
CHARITABLE INSTITUTIONS ENDOWMENT FUND
In Account With Other Funds
At the Close of the Biennium 1917-1918

FUND	Schedule Reference	Due Char. Inst. End. From Other Funds	Due Other Funds From Char. Inst. End.
Charitable Institutions Income	40	1,441.15	.....
Normal School Endowment ...	24	.....	6,000.00
School of Science Endowment	31	590.00	.....
Public Buildings Endowment..	43	491.67	.....
University Endowment	36	.....	3,052.30
Public School Endowment	6	.....	4,757.82
Insane Asylum Endowment	41	1,916.69	.....
Agric. College Endowment	16	307.44	.....
Totals		4,746.95	13,810.12
Net due Other Funds from Charitable Inst ns End. Fund		9,063.17	.....
		13,810.12	13,810.12

EXHIBIT 6-A

Audit Corrections Between Funds
CHARITABLE INSTITUTIONS ENDOWMENT INCOME FUND
In Account With Other Funds
At the Close of the Biennium 1917-1918

FUND	Schedule Reference	Due Char. Inst. End. Inc. From Other Funds	Due Other Funds From Char. Inst. End. Inc.
Charitable Inst'ns Endowment	40	.....	1,441.15
Public School Income	6	.....	616.49
Normal School Income	24	.....	260.00
Insane Asylum Income	41	2,582.55	.....
Public Buildings Income	43	.....	157.44
University Income	36	.....	1,721.03
School of Science Income	31	429.87	.....
Agricultural College Income	16	.....	270.65
Penitentiary Income	42	.....	16.98
Totals		3,012.42	4,483.74
Net due Other Funds from Charitable Inst'ns Inc. Fund		1,471.32	
		4,483.74	4,483.74

EXHIBIT 7

Audit Corrections Between Funds
INSANE ASYLUM ENDOWMENT FUND
In Account With Other Funds
At the Close of the Biennium 1917-1918

FUND	Schedule Reference	Due Insane Asylum End. From Other Funds	Due Other Funds From Insane Asylum End.
Insane Asylum Income	44	90.22	.....
Public School Endowment	7	.....	11,969.60
Agric. College Endowment	17	2,494.40	.....
Charitable Inst'ns Endowment	41	.....	1,916.69
Normal School Endowment	25	.....	2,500.00
University Endowment	37	398.00	.....
Penitentiary Endowment	45	850.00	.....
State General Fund	46	.....	8,520.70
Totals		3,832.62	24,906.99
Net due Other Funds from Insane Asylum Endow. fund		21,074.37	
		24,906.99	24,906.99

EXHIBIT 7-A

Audit Corrections Between Funds
INSANE ASYLUM ENDOWMENT INCOME FUND
In Account With Other Funds
At the Close of the Biennium 1917-1918

FUND	Schedule Reference	Due Insane Asylum Inc. From Other Funds	Due Other Funds From Insane Asylum Inc.
Insane Asylum Endowment	44	.....	90.22
Public School Income	7	.....	1,564.81
Charitable Institutions Income	41	.....	2,582.55
Agricultural College Income....	17	583.52	.....
University Income	37	.....	8.56
Normal School Income	25	.....	186.00
State General Fund	46	.....	751.89
Totals		583.52	5,184.03
Net due Other Funds From Insane Asylum Income fund		4,600.51	.....
		5,184.03	5,184.03

EXHIBIT 8

Audit Corrections Between Funds
PENITENTIARY ENDOWMENT FUND
In Account With Other Funds
At the Close of the Biennium 1917-1918

FUND	Schedule Reference	Due Penitentiary End. From Other Funds	Due Other Funds From Penitentiary End.
Penitentiary Income	47	297.24	.....
University Endowment	38	1,964.00	.....
Public School Endowment	8	1,866.15	.....
Agric. College Endowment ...	18	.....	520.50
Insane Asylum Endowment	45	.....	850.00
Normal School Endowment	26	1,500.00	.....
Totals		5,627.39	1,370.50
Net due Penitentiary Endow. Fund from Other Funds			4,256.89
		5,627.39	5,627.39

EXHIBIT 8-A

Audit Corrections Between Funds
PENITENTIARY ENDOWMENT INCOME FUND
In Account With Other Funds
At the Close of the Biennium 1917-1918

FUND	Schedule Reference	Due Pen. End. Income From Other Funds	Due Other Funds From Pen. End. Income
Penitentiary Endowment	47	.....	297.24
Public School Income	8	286.53	.....
Charitable Institutions Income	42	16.98	.....
Agric. College Income	18	.....	396.27
Totals		303.51	693.51
Net due Other Funds from Penitentiary End. Inc. Fund		390.00	.....
		693.51	693.51

EXHIBIT 9

Audit Corrections Between Funds
PUBLIC BUILDINGS ENDOWMENT AND
ENDOWMENT INCOME FUNDS
In Account With Other Funds
At the Close of the Biennium 1917-1918

FUND	Schedule Reference	Due Public Bldgs. End. From Other Funds	Due Other Funds From Public Bldgs. End.
Public School Endowment	9	.....	95.37
Normal School Endowment	7	1,006.48	.....
Charitable Inst'n's Endowment	43	.....	491.67
School of Science Endowment	32	11.66	.....
Public School Income	9	195.54	.....
Normal School Income	27	570.89	.....
Charitable Institutions Income	43	157.44	.....
School of Science Income	32	22.39	.....
University Income	39	.....	64.00
State General Fund	49	.....	29.50
Totals		1,964.40	680.54
Net due to Public Bldgs. End. Fund from Other Funds .....		.....	1,283.86
		1,964.40	1,964.40

EXHIBIT 9-A

**SUMMARY OF AUDIT CORRECTIONS
BETWEEN FUNDS**

At the Close of the Biennium 1917-1918

Fund	Exhibit	Debit	Credit
Public School Endowment	1	.....	32,312.70
Public School Income	1-A	7,661.69	.....
Agricultural College Endowment	2	.....	7,526.94
Agricultural College Income	2-A	.....	384.05
Normal School Endowment	3	.....	16,581.97
Normal School Income	3-A	684.39	.....
School of Science Endowment	4	29,783.28	.....
School of Science Income	4-A	.....	3,911.37
University Endowment	5	4,400.22	.....
University Income	5-A	.....	2,298.33
Charitable Institutions Endowment	6	9,063.17	.....
Charitable Institutions Income	6-A	1,471.32	.....
Insane Asylum Endowment	7	4,600.51	.....
Insane Asylum Income	7-A	21,074.37	.....
Penitentiary Endowment	8	.....	4,256.89
Penitentiary Income	8-A	390.00	.....
Public Bldgs. Endowment and Income..	9	.....	1,283.86
Totals		79,128.95	68,556.11
State General Fund	(See below)		10,848.54
Carey Act Trust Fund	1-A	202.73	.....
University Building Fund	5	95.05	.....
Audit Suspense—Overpayments	5-5A	.....	22.08
		79,426.73	79,426.73

**Reference to Exhibits Showing Balance
due the**

STATE GENERAL FUND

Fund	Exhibit	Amount
Public School Endowment	1	1,132.96
Public School Income	1-A	292.49
Agricultural College Income	2-A	84.25
Normal School Endowment	3	36.75
Insane Asylum Endowment	7	8,520.70
Insane Asylum Income	7-A	751.89
Public Buildings Endowment	9	29.50
Total		10,848.54

EXHIBIT 10

PUBLIC SCHOOL FUND
At the Close of the Biennium 1917-1918
SOURCE OF INTEREST INCOME
BY BIENNIA FOR ALL ENDOWMENT FUNDS

AGRICULTURAL COLLEGE FUND

EXHIBIT 11

Period	Total	Land Sale Certificates	School District Bonds	State Bonds	State Warrants	Farm Loans	Bank Deposits
1901 to 1906	2,989.57	2,296.32	75.00	600.00	100.14	.....	18.25
1907-1908	9,424.96	8,742.22	581.25	732.50	203.97	.....	1.35
1909-1910	24,144.07	21,292.55	1,795.05	.....	.....	120.00	.....
1911-1912	43,153.76	32,652.40	4,129.40	.....	.....	6,371.96	.....
1913-1914	54,348.56	35,808.73	3,945.20	.....	.....	14,594.63	.....
1915-1916	58,211.94	35,232.20	3,837.91	.....	.....	19,141.83	.....
1917-1918	87,445.03	48,361.28	2,858.31	6,750.00	.....	28,408.46	1,066.98
Totals	\$279,717.89	\$184,385.70	\$17,222.12	\$8,082.50	\$304.11	\$68,636.88	\$1,086.58

NORMAL SCHOOL FUND

Period	Total	Land Sale Certificates	School District Bonds	State Bonds	State Warrants	Farm Loans	Bank Deposits
1901 to 1906	35,372.77	3,022.49	10,390.81	2,780.76	9,805.43	8,829.15	544.13
1907-1908	28,996.82	8,301.92	14,248.10	1,200.00	380.88	4,842.69	23.23
1909-1910	34,360.55	12,054.48	16,020.86	960.00	1,375.27	3,949.94	.....
1911-1912	45,874.69	16,455.32	19,782.76	.....	.....	9,636.61	.....
1913-1914	54,068.01	15,930.03	18,674.72	.....	.....	19,463.26	.....
1915-1916	55,990.71	18,231.55	16,634.34	.....	.....	21,124.82	.....
1917-1918	76,400.12	24,818.18	8,748.71	.....	.....	42,644.34	188.89
Totals	\$331,063.67	\$98,813.97	\$104,500.30	\$4,940.76	\$11,561.58	\$110,490.81	\$756.25

EXHIBIT 12

Period	Total	Land Sale Certificates	School District Bonds	State Bonds	State Warrants	Farm Loans	Bank Deposits
1901 to 1906	35,372.77	3,022.49	10,390.81	2,780.76	9,805.43	8,829.15	544.13
1907-1908	28,996.82	8,301.92	14,248.10	1,200.00	380.88	4,842.69	23.23
1909-1910	34,360.55	12,054.48	16,020.86	960.00	1,375.27	3,949.94	.....
1911-1912	45,874.69	16,455.32	19,782.76	.....	.....	9,636.61	.....
1913-1914	54,068.01	15,930.03	18,674.72	.....	.....	19,463.26	.....
1915-1916	55,990.71	18,231.55	16,634.34	.....	.....	21,124.82	.....
1917-1918	76,400.12	24,818.18	8,748.71	.....	.....	42,644.34	188.89
Totals	\$331,063.67	\$98,813.97	\$104,500.30	\$4,940.76	\$11,561.58	\$110,490.81	\$756.25

SCHOOL OF SCIENCE FUND

EXHIBIT 13
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Period	Total	Land Sale Certificates	School District Bonds	U. S. Bonds	State Bonds	State Warrants	Farm Loans	Bank Deposits
1901 to 1906	13,152.03	4,028.92	3,501.86	.....	1,669.99	1,566.74	2,248.06	136.46
1907-1908	16,924.98	6,476.30	5,919.25	.....	2,040.00	643.04	1,830.02	16.37
1909-1910	23,762.02	10,173.53	6,661.04	.....	5,335.00	360.15	1,232.30	.....
1911-1912	26,353.23	8,590.57	9,941.24	.....	260.00	184.90	7,376.52	.....
1913-1914	31,256.97	7,769.77	10,433.62	.....	.....	.....	13,053.58	.....
1915-1916	32,635.20	7,425.97	7,692.55	.....	.....	.....	17,516.68	.....
1917-1918	42,338.99	7,351.06	6,937.82	2,000.00	.....	.....	24,172.70	1,877.41
Totals	\$186,423.42	\$51,816.12	\$51,087.38	\$2,000.00	\$9,304.99	\$2,754.83	\$67,429.86	\$2,030.24

UNIVERSITY FUND

Period	Total	Land Sale Certificates	School District Bonds	State Bonds	State Warrants	Farm Loans	Bank Deposits
1891-1892	797.19	797.19	.....	.....	.....	.....	.....
1893-1894	2,187.25	2,187.25	.....	.....	.....	.....	.....
1895-1896	1,446.28	1,446.28	.....	.....	.....	.....	.....
1897-1898	2,539.83	2,539.83	.....	.....	.....	.....	.....
1899-1900	2,765.13	2,765.13	.....	.....	.....	.....	.....
1901-1902	8,632.16	8,472.63	.....	.....	.....	.....	.....
1903-1904	12,604.04	8,038.52	990.95	473.31	2,555.95	545.31	.....
1905-1906	24,651.92	10,271.12	5,147.17	1,220.00	3,721.54	3,731.15	560.94
1907-1908	27,601.51	13,104.99	9,144.13	1,860.00	367.46	3,062.71	62.22
1909-1910	37,466.41	17,122.92	12,537.91	1,600.00	1,328.05	4,877.53	.....
1911-1912	41,475.21	17,927.04	14,918.41	.....	72.21	8,557.55	.....
1913-1914	44,889.68	14,546.14	14,890.83	.....	.....	15,452.71	.....
1915-1916	48,697.85	13,078.08	13,877.09	6,750.00	.....	21,742.68	.....
1917-1918	70,216.46	18,925.05	10,890.47	.....	.....	32,732.40	918.54
Totals	\$325,970.92	\$131,222.17	\$82,396.96	\$11,903.31	\$8,204.74	\$90,702.04	\$1,541.70

EXHIBIT 14

CHARITABLE INSTITUTIONS FUND

EXHIBIT 15

Period	Total	Land Sale Certificates	School District Bonds	State Bonds	State Warrants	Farm Loans	Bank Deposits
1901 to 1906	21,211.74	1,564.31	5,824.31	6,756.30	2,278.02	4,406.92	381.88
1907-1908	22,231.74	4,923.17	6,657.45	5,560.00	1,378.17	3,689.90	23.05
1909-1910	34,846.18	12,089.01	10,208.85	4,960.00	1,122.60	6,465.72	.....
1911-1912	48,600.30	18,411.88	13,424.87	960.00	.....	15,803.55	.....
1913-1914	55,077.10	14,954.11	13,378.50	.....	.....	26,744.49	.....
1915-1916	65,869.16	17,182.50	11,479.15	.....	37.23	37,170.28	.....
1917-1918	96,733.90	24,688.69	8,238.52	3,375.00	.....	58,763.28	1,668.41
Totals	\$344,570.12	\$93,813.67	\$69,211.65	\$21,611.30	\$4,816.02	\$153,044.14	\$2,073.34

INSANE ASYLUM FUND

Period	Total	Land Sale Certificates	School District Bonds	State Bonds	State Warrants	Farm Loans	Bank Deposits
1901-1902	126.33	126.33	.....	.....	.....	.....	.....
1903-1904	815.66	570.66	245.00	.....	.....	.....	.....
1905-1906	4,095.63	1,630.73	1,358.40	971.56	.....	.....	134.94
1907-1908	7,589.02	3,866.98	3,551.90	122.63	.....	.....	47.51
1909-1910	12,186.35	8,230.05	3,498.39	297.91	160.00	.....	.....
1911-1912	21,823.24	13,709.07	4,365.56	.....	3,748.61	.....	.....
1913-1914	26,147.94	14,081.34	4,125.84	.....	7,940.76	.....	.....
1915-1916	24,807.52	10,752.61	2,203.07	.....	11,851.84	.....	.....
1917-1918	34,848.79	11,687.58	4,157.11	.....	18,770.24	.....	233.86
Totals	\$132,440.48	\$64,655.35	\$23,505.27	\$1,392.10	\$42,471.45	.....	\$416.31

EXHIBIT 16

EXHIBIT 17

PENITENTIARY FUND

Period	Total	Land Sale Certificates	School District Bonds	State Bonds	State Warrants	Farm Loans	Bank Deposits
1905-1906	2,898.02	.....	886.72	1,883.64	62.61	.....	65.05
1907-1908	3,414.53	.....	1,050.32	2,320.00	21.84	.....	22.37
1909-1910	3,424.81	458.35	865.08	1,920.00	181.38	.....	.....
1911-1912	5,828.81	1,037.94	1,561.29	.....	62.87	3,166.71	.....
1913-1914	10,469.83	1,069.13	1,362.50	.....	.....	8,038.20	.....
1915-1916	16,325.29	983.40	1,394.29	.....	.....	13,947.60	.....
1917-1918	34,832.26	7,057.12	892.63	.....	.....	26,709.20	173.31
Totals	\$77,193.55	\$10,605.94	\$8,012.83	\$6,123.64	\$328.70	\$51,861.71	\$260.73

PUBLIC BUILDINGS FUND

EXHIBIT 18

Period	Total	Land Sale Certificates	School District Bonds	State Bonds	State Warrants	Farm Loans	Bank Deposits
1903-1904	1,176.65	.....	.....	549.90	626.75	.....	.....
1905-1906	13,881.48	5,998.72	1,389.59	1,247.50	4,927.39	.....	318.28
1907-1908	11,334.35	8,343.40	662.28	1,212.60	1,003.63	.....	112.44
1909-1910	11,479.37	11,479.37	.....	.....	.....	.....	.....
1911-1912	16,073.08	12,748.89	.....	.....	3,324.19	.....	.....
1913-1914	10,164.98	10,164.98	.....	.....	.....	.....	.....
1915-1916	8,337.19	8,337.19	.....	.....	.....	.....	985.26
1917-1918	10,975.41	9,990.15	.....	.....	.....	.....	.....
Totals	\$83,422.51	\$67,962.70	\$2,051.87	\$3,010.00	\$9,881.96	.....	\$1,415.98

PUBLIC SCHOOL FUND

RECORD OF ALL FORECLOSED LOANS

Showing Disposition of Acquired Lands, Sale Price and Status of Land
and Land Sale Certificates

At the Close of the Biennium 1917-1918

ENDOWMENT FUND AUDIT

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EXHIBIT 19

Year of Foreclosure	Loan	Acres	Principal	Interest	Expense	Total	Acres Sold	Sale Price	Profit	Loss	Balance Unpaid on L. S. C.
1899	18	160	2,000.00	337.68		2,337.68	160	3,725.00	1,387.32		
	159	328.93	1,439.35		5,268.28	159		938.80			
1899	22	625.80	1,800.00	625.80	2,425.80	160		2,200.00		225.80	
1897	23	80	1,200.00	258.15	85.11	1,543.26	80	4,620.00	3,076.74		2,411.81
1899	25	115.35	2,500.00	1,050.48		3,665.83	105.54	7,029.65	3,363.82		3,014.54
1899	29										
Sub-totals		664.54	11,000.00	3,711.46	529.39	15,240.85	664.54	23,781.73	8,766.68	225.80	5,426.35
Net Profit											8,540.88
Totals											\$8,766.68
Unsold:											
8-14-16	895	159	2,000.00	600.83	350.78	2,951.61					
TOTALS		823.54	\$13,000.00	\$4,312.29	\$880.17	\$18,192.46					

NORMAL SCHOOL FUND

Year of Foreclosure	Loan	Acres	Principal	Interest	Expense	Total	Acres Sold	Sale Price
Unsold: 11-7-1910		157	160	\$5,000.00	\$969.75	\$1,148.76		\$7,118.51

EXHIBIT 20

**OPERATIONS IN FORECLOSED LOANS PRINCIPAL
Between**

January 1, 1919 and December 24, 1930

	Total Foreclosures Principal	Sustained Losses Principal	Sale Price of Lands Sold	Balance Unsold Dec. 24, 1930
Public School	682,060.75	6,110.00	297,573.50	378,377.25
Agricultural College	76,265.00	4,750.00	18,010.00	53,505.00
Normal School	193,497.00	1,000.00	100,701.52	91,795.48
School of Science	67,780.00	.....	35,100.00	32,680.00
University	129,910.30	830.00	40,000.00	89,080.30
Charitable Institutions..	105,122.50	.....	30,784.00	74,338.50
Insane Asylum	57,650.00	.....	22,025.00	35,625.00
Penitentiary	54,161.00	.....	22,850.00	31,311.00
Totals	\$ 1,366,446.55	\$12,690.00	\$567,044.02	\$786,712.53

EXHIBIT 21

**LEGISLATIVE APPROPRIATIONS FROM THE GENERAL FUND OF THE STATE
EXCLUSIVELY FOR THE ADMINISTRATION AND PROTECTION OF THE
ENDOWMENT LANDS AND ENDOWMENT FUNDS
DURING THE LAST THREE BIENNIAUX**

Including Deficit in 1929-30 Appropriation for Timber Fire Protection

	Detail	Depart- mental	Field	Return- able	Total for Biennium	Total for Period
1925-26 State Board of Land Commissioners:						
Administration	75,110.00	75,110.00				
Timber Fire Protection	90,000.00	90,000.00			2,500.00	
State Land Water Assessments	2,500.00					
Deficiency Claims Timber Fire Protection	116,818.05					
	<u>\$284,428.05</u>					
Department of Public Investments:						
Administration	35,600.00	35,600.00				
	<u>\$110,710.00</u>					
Total for Biennium						
1927-28 State Board of Land Commissioners:						
Administration	79,150.00	79,150.00				
Timber Fire Protection	100,000.00	100,000.00			5,000.00	
State Land Water Assessment	5,000.00					
Deficiency Claims Timber Fire Protection	35,507.20					
	<u>\$219,657.20</u>					

EXHIBIT 21 (Continued)

LEGISLATIVE APPROPRIATIONS FROM THE GENERAL FUND OF THE STATE
EXCLUSIVELY FOR THE ADMINISTRATION AND PROTECTION OF THE
ENDOWMENT LANDS AND ENDOWMENT FUNDS

Including Deficit in 1929-30 Appropriation for Timber Fire Protection

EXHIBIT 22

CONSOLIDATED BALANCE SHEET
of the
FARM MORTGAGE FUND
At the Close of Business April 30, 1930

Assets

Cash in Fund	\$ 51,077.91
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Advances:

Unpaid balance of Advances for Taxes, Water and Drainage Assessments and Foreclosure Expense	374,366.56
	<hr/>
	\$425,444.47

Liabilities**Endowment Funds:**

Proceeds of Sales of Foreclosed Lands and Improvements, trans- ferred to Farm Mortgage Fund:	
Sale Certificates—Principal	50,876.77
Land	50.20
Improvements	<hr/> 1,597.50 52,524.47

Endowment Income Funds:

Income on Foreclosed Lands, trans- ferred to Farm Mortgage Fund:	
Lease Rentals	69,087.68
Sale of Crops	7,961.99
Rent of Water	15.00
Sale Certificates—Interest	<hr/> 24,143.33 101,208.00 153,732.47

General Fund:

Appropriations for Revolving Fund Purposes:	
Expended	218,938.61
Balance in Appropriation	<hr/> 51,061.39 270,000.00

General Fund:

Interest Earnings on Advances Re- paid	1,712.00
	<hr/> <hr/> \$425,444.47

EXHIBIT 23

**OPERATION IN ENDOWMENT LAND GRANTS
SHOWING ACRES UNSOLD**
At the Close of the Biennium 1917-1918

Grant	Acres in Original Grant	Acres Sold	Acres Unsold
Agricultural College	90,000.00	39,381.31	50,618.69
Charitable Institutions....	150,000.00	31,322.51	118,677.49
Insane Asylum	50,000.00	12,761.72	37,238.28
Penitentiary	50,000.00	13,285.72	36,714.28
Public Buildings	32,000.00	17,624.37	14,375.63
School of Science	100,000.00	16,364.21	83,635.79
Normal Schools	100,000.00	27,648.30	72,351.70
University	96,080.00	29,430.90	66,649.10
Public Schools (Est.)	2,963,698.00	347,401.22	2,616,296.78
	3,631,778.00	535,220.26	3,096,557.74

TRANSFERS OF EARNINGS FROM THE VARIOUS ENDOWMENT FUNDS

and the
TEACHERS' CERTIFICATE FUND

to the
GENERAL FUND OF THE STATE

As Shown by the State Treasurer's Fund Record No. 8

Fund From Which Transferred	Date and Amount of Transfer	Date and Amount of Transfer	Date and Amount of Transfer	Totals
Agricultural College Fund	43,159.41	1,273.02	891.56	48,199.44
Albion Normal School Fund	13,905.01	1,871.62	152.85	17,978.35
Deaf and Blind School Fund	1,449.31	83.41	17.27	1,736.31
Idaho Technical Institute Fund	9,478.24	667.26	138.13	11,774.22
Industrial School Fund	6,611.61	667.26	138.13	8,907.59
Insane Asylum Fund	20,622.19	1,796.70	249.91	23,918.66
Lewiston Normal School Fund	13,314.54	1,871.62	152.85	17,387.88
North Idaho Insane Asylum Fund	9,681.06	667.26	138.13	11,977.04
Penitentiary Fund	28,305.73	754.21	90.00	30,438.03
School of Science Fund	17,417.74	2,086.47	1,197.00	23,554.07
Federal Aid—Soldiers' Home Fund	16,803.25	.....	3,650.00	20,453.25
Soldiers' Home Fund	13,360.71	417.03	86.34	931.61
University Fund	20,228.78	1,638.72	262.32	4,075.60
Teachers Certificate Fund .....	.....	3,741.82	.....	419.00
Total Auditor's Journal Vouchers	<u>17,536.40</u>	<u>7,164.49</u>	<u>22,448.30</u>	<u>\$261,486.77</u>
Endowment Fund Earnings Transferred to State General Fund.....	<u>\$214,337.58</u>			

NOTE: In connection with these transfers see 31st Idaho Supreme Court report, page 614, in an action entitled Evans vs. Van Deusen.

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